

Selections from the Records of the Madras Government.

PAPERS

RELATING TO THE

SURVEY AND SETTLEMENT

OF THE
CHELLUMBRUM AND MANARGOODY TALOOKS

OF THE
SOUTH ARCOT DISTRICT.

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*PUBLISHED BY AUTHORITY.*  
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PAPERS

RELATING TO THE SURVEY AND SETTLEMENT OF THE CHELLUMBRUM AND MANARGOODY TALOOKS OF THE SOUTH ARCOT DISTRICT.

Letter from G. BANBURY, Esq., Deputy Director, Revenue Settlement, to H. NEWILL, Esq., Director of Revenue Settlement; dated Manjakuppam, 23rd November 1858, No. 117.

I have the honor to make the following report upon the Chellumbrum and Manargoody talooks of South Arcot, the assessment of which is about to be fixed with reference to the classification completed this season, upon Captain Priestley's field measurements. The report may, I trust, aid you in framing the assessment now under consideration. I have, in my search amongst the English records of the Collector's office, found passages in letters connected with these talooks which I have extracted and embodied in the report, as I thought that you would be glad to have in their own words the opinions of such Collectors as have generally fallen to the lot of South Arcot.

GEOGRAPHICAL POSITION AND SIZE.—2. These talooks form the southern portion of the South Arcot District, and lie between the rivers Vellar and Coleroon; by the former they are bounded on the north, and by the latter on the south. The western portion is bounded by the Oodiarpollium talook of Trichinopoly, and the eastern side by the sea. Their extent is about twenty-five miles from east to west, and on an average twelve from north to south.

3. They differ considerably in their characteristic features from the rest of the District, and resemble more nearly Tanjore, or the wet

talooks of Trichinopoly. The causes of this distinction are the favorable nature of the irrigation, the supply of water never failing during seasons adverse to the rest of the District, and the soil which is almost entirely karavady or black cotton earth. These points will be more fully touched upon hereafter under their proper heads.

4. The area is as follows :—

Talooks.	As per former Pymash.	As per Survey traverse.	Net excess.	Net deficiency.
	Acres.	Acres.	Acres.	
Chellumbrum, including Paliemcottah.....	1,04,954.84	1,11,410.99	6,456.15	...
Manargoody, including Kolymullay Jaghire, and Streemushnam...	71,810.21	71,819.67	9.46	...
Total...	1,76,765.05	1,83,230.66	6,465.61	...

The dwelling houses, according to the Collector's accounts, are as follow :—

Talooks.	Upstairs houses.	Tiled houses.	Huts.	Total.
Manargoody, including Kolymullay Jaghire, and Streemushnam.....	...	1,089	6,323	7,412
Chellumbrum, including Paliemcottah.....	4	4,347	6,437	10,788
Total...	4	5,436	12,760	1,820

For the ain beriz for 37 Fuslies—see Enclosure A.

By the last census the population was as follows :—

Manargoody, including Kolymullay Jaghire and Streemushnam..., 66,760

Chellumbrum, including Paliemcottah... .. 63,184

1,29,944

EMIGRATION AND DISEASE AS AFFECTING POPULATION.—5. Emigration to Mauritius and Bourbon does not go on so extensively from these talooks as in the neighbouring Districts of Tanjore and Trichinopoly, whence it is no uncommon thing to see crowds of two and three hundred persons proceeding to Madras for subsequent embarkation to the above-mentioned islands. Fevers are of rare occurrence, small-pox

s not virulent, but the cholera annually appears, and in the town of Chellumbrum and its vicinity, commits dreadful ravages.

FIXTURES OF PALIEMCOTTAH AND STREEMUSHNAM.—6. Attached to these talooks, are two tracts of dry or poonjah land, termed Paliemcottah and Streemushnam, without means of irrigation, excepting from a few small tanks supplied by the local rains. Paliemcottah contains forty-four villages, and belongs to the Chellumbrum talook; it has already been assessed by Mr. Hall, and the undertaking approved of by Government, so that my operations have not extended to this division; it will not consequently be any more alluded to in this report excepting as regards a proposition for irrigating its now poonjah lands. Streemushnam consists of twenty-nine dry villages, and is to Manargoody what Paliemcottah is to Chellumbrum. The Streemushnam villages have been classified, and will hereafter come under discussion. Attached to the Manargoody talook and scattered amongst the ain villages are the thirty villages comprising the Kolymullay Jaghire; these have also been classified, and it is proposed to assess them similarly with the neighbouring Government villages, as will be more fully explained hereafter. The remarks in this report must not, therefore, be considered to apply to Streemushnam, as that division being of a different character, is treated of separately.

GENERAL PHYSICAL ASPECT.—7. The appearance of these talooks is most unpicturesque, and, except in a revenue point of view, most uninteresting, especially in the dry season. Nothing but miles and miles of black cotton soil paddy fields, with their regularly formed field banks meets the eye. No hills, no rocks or undulations, no trees, save here and there a few stunted Porcia and Karaelay, from which the ryots make their ploughs, diversify the landscape. In the cultivation season the appearance of these talooks becomes improved, the black baked aspect giving place to the bright green hues of the growing paddy crop. Around Lallpett alone there is a change in the monotonous appearance above described, the trees, topes, and high ground forming a pleasing contrast to the rest of the talooks.

THESE TALOOKS TRANSFERRED FROM TRICHINOPOLY.—8 The Chellumbrum and Manargoody talooks were, with the rest of the Carnatic, made over to the British Government in 1801, and at first formed portion of the Trichinopoly District. In Fusly 1215, they were trans-

Formerly 1 talook.

ferred to South Arcot, agreeably to orders from Government, dated 27th April 1805. They were not then divided, but formed one large talook, termed Manargoody. Upon the representation of Mr. Hyde, that their extent was much too large

to be managed by one officer under a ryotwary system, they were in Fusly 1231 divided into two talooks with the denominations they now bear, agreeably to the orders of Government, dated 15th October 1821.

FORMER MODE OF ASSESSMENT OF POONJAH LAND.—9. During the four Fuslies, viz., 1211, 1212, 1213, and 1214, in which these talooks were attached to the Trichinopoly District, Mr. Wallace, the first Collector, adhered to the usage which had obtained during the Carnatic rule as regards poonjah lands; they were paid for in ready money, termed “Nagadyat,” with the addition of what was added on as an extra assessment per cawny, varying from one-fourth to three-fourths the amount of the full assessment. Distinctions were made in poonjah and totacal as was usual in other districts between kai and kadar or grains in ear and pod, cumboo, ragy, varagoo, cholom, tennay, &c., coming under the first head, and thovarray, oolundoo, grain, dholl coming under the latter; also in the soils on which they were cultivated, termed karavady (black soil) or maimal (sandy.) The different classes of cultivators were also taken into consideration. These particulars are shewn by the accompanying tables.*

The same as in Trichinopoly.

* Vide Enclosure B.

REVISED ON TRANSFER TO SOUTH ARCOT.—10. Upon these talooks coming under the management of the South Arcot Collector in 1815, he (Mr. Ravenshaw) resolved that the distinctions of kai and kadar should cease, and that the poonjah lands should be assessed as follows:—

For Oolcoodies	Rupees 3 12 7
----------------	-----	-----	-----	-----	-----	---------------

For Mahajanums	„ 3 1 0
----------------	-----	-----	-----	-----	-----	---------

For totacal lands Mr. Ravenshaw fixed one uniform assessment of Rupees 10-15-0 per cawny; the extent of these lands was, however, only 611 cawnies.

ASSESSMENT OF WET LANDS.—11. Before the assumption of the Carnatic the teervah on the nunjah land of these talooks was levied in kind, and, from what I have been enabled to gather, the system pursued must have been oppressive and vexatious to the cultivators. It was the custom for the head revenue officers to proceed to each village and make estimate of the standing crop. Subsequently, the crop was thrashed and measured under their supervision, and the grain retained on the thrashing floor until the Government share, varying from 45 to 70 per cent., according to the cultivators being Brahmins or Sudras, resident or non-resident cultivators, &c., was disposed of at the current price of the day. The ryots were then allowed to appropriate the remainder.

NEWLY MADE ON TRANSFER TO SOUTH ARCOT.—12. Upon the talooks being transferred to the South Arcot District, Mr. Ravenshaw made a settlement of the nunjah lands, which has, with some modifica-

tions, held good up to the present time. This gentleman, with the assistance of a punchayet in Fusly 1215, divided the villages into five classes according to their then existing capabilities of irrigation, fertility of soil, &c. A certain beriz was then fixed upon every village of each class, and this demand distributed over the lands thereof, dividing them into four classes with the aid of the ryots. It would appear that, in order to arrive at the beriz to be hereafter paid by each village, Mr. Ravenshaw took, as his standard, the average of the collections of the four preceding years, raising it in villages where the condition and prosperity warranted such a proceeding, and lowering it when the circumstances of the village were adverse.

NUNJAH RATES.—The accompanying table shews the rates fixed by Mr. Ravenshaw, and upon which the temporary reductions, sanctioned by the Board in 1854 as hereafter to be narrated, were made.

	1st Class Village.			2nd Class Village.			3rd Class Village.			4th Class Village.			5th Class Village.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1st Taram...	14	14	0	13	2	0	12	4	0	11	6	0	7	0	0
2nd do. ...	14	0	0	12	4	0	11	6	0	10	8	0	6	2	0
3rd do. ...	13	2	0	11	6	0	10	8	0	9	10	0	5	4	0
4th do. ...	12	4	0	10	8	0	9	10	0	8	12	0	4	6	0
Average...	13	2	0	12	4	0	10	15	0	10	1	0	5	4	0

ROUGH MEASUREMENT OF LANDS IN FUSLY 1216.—13. This system was followed in Fuslies 1216 and 1217. A native paymash or rough measurement of the lands was made during the former of these Fuslies, and still continues to be the survey standard upon which the yearly accounts are framed. From Fusly 1217 to Fusly 1220, the villages were rented out to the villagers themselves on a triennial lease, the result of which transaction was as follows:—

		RS.	A.	P.
Triennial Lease.	Chellumbrum, not including Paliem-cottah, three years' rent...	3,17,873	8	9
	Manargoody, including Streemushnam, but not Jaghire villages...	3,43,578	12	6

From Fusly 1220 to 1230, a decennial lease was given on the same system, and the revenue result stood thus:—

Chellumbrum, not including Paliemcottah	Rs. 9,67,217	2	7
Manargoody as above	„ 9,32,449	8	8

In Fusly 1231, Mr. Ravenshaw's rates were again reverted to, and continued up to the time of the present Collector Mr. Hall, as will be hereafter shewn.

Reversion to former rates.

DATA ON WHICH THE ASSESSMENT WAS FORMED IN SOUTH ARCOT GENERALLY.—14. There is nothing to shew authentically upon what basis Mr. Ravenshaw formed his settlement. Mr. Cunliffe, when addressing the Board on the subject of a revised settlement for these talooks, thus speaks of the want of this information: "It will be matter of much surprise to your Board that these accounts were not only not to be found in the hands of the Curnams, but not one vestige was to be met with either in the talook Cutcherries, or in the Huzzur, though the most diligent search was made for them. The information before me, therefore, amounted to this: that Mr. Ravenshaw, in Fusly 1215, caused the villages to be divided into five classes, and that a certain beriz was fixed upon every village of each class, the which was distributed over lands with the consent of the inhabitants by dividing these lands into four classes. Upon what basis the beriz upon each village was raised, whether upon an average of former collections, whether upon the average of the produce of a certain number of years commuted to money and at what rate, or whether the best year's produce of many was taken as a standard, I had no means of ascertaining, but I am led to suppose that the average collections of the four former years was taken as a data, the which was increased in some instances where the prosperity of the villages would appear to sanction it, and decreased on others.

THE LAST PARAGRAPH THEN APPLIES TO OTHER WORKS IN THESE TALOOKS.—15. Mr. Cunliffe having completed the Hoolloos settlement of the remaining talooks in the district, addressed the Board in the letter above quoted, proposing that similar Hoolloos rates, framed upon the produce of the lands and description of soil, should be introduced into the talooks now under review, Mr. Cunliffe having obtained, with the aid of the Collector of Trichinopoly, the produce and other accounts for Fuslies 1210, 1211, 1212, 1213, and 1214, proceeded to assess the lands in the manner thus described in his letter to the Board "Having at last collected the accounts of each village for nearly the whole period of Fuslies 1210, 1211, 1212, 1213, and 1214, I proceeded to fix what I considered an equitable and moderate assessment in each village, at an average of so much per cawny upon the given produce of those Fuslies. In the other talooks the produce is taken at half to the circar and half to the ryot, the circar charge being commuted at the rate of five cullums the pagoda. For the sake of uniformity

"the arrangement was followed, though, to fix half, one-third, or one-fourth, even as a standard is, it must be admitted, far from being correct, although one-half was nominally taken as the standard; the present state of the ryots, and that of the cultivation was never lost sight of. In making the assessment of each village, the inhabitants were always present, and had every facility given to them to discuss the proposed assessment, for it was an object of great consequence to ascertain on what the settlement of Fusly 1215 was made; when they said it was unjust, I wished them to point out why it was so; but although in daily conversation with them for the space of two months, I never could elicit from them a decided explanation which could be proved by any accounts. The cultivation accounts, with that of the produce for the five Fuslies above noted, were taken, and after the kalavassam had been deducted, the ryots' share given up at one-half of the residue, the melvaram being commuted at five cullums the pagoda; this sum was divided per cawny, and the saderward and gramakurch added to it. The land having been rated at the time of the survey by the inhabitants themselves; the distribution of this amount upon the cawnies, according to the Hoolloos accounts now made, was not objected to; in fact, no Taramdar could have classed the land with a precision equal to that of the villagers themselves."

MR. CUNLIFFE'S ARRANGEMENT FOR ASSESSMENT.—16. By Mr. Cunliffe's proposition it appears Mr. Ravenshaw's classes were not maintained, but that the villages were divided into groups as in the report from which the above extract is taken. Mr. Cunliffe says, "all the villages watered by one channel were classed together." Mr. Cunliffe's proposed rates were as follows:—

Talooks.	NUNJAH.			POONJAH.			GARDEN.					
	Taram.	Teervah.		Taram.	Teervah.		Taram.	Teervah.				
Manargoody...		RS.	A.	P.		RS.	A.	P.				
	8th	15	12	0	6th	6	4	10	6th	15	12	0
	9th	14	0	0	7th	5	4	0	7th	14	0	0
	10th	12	4	0	8th	4	3	3	8th	12	4	0
	11th	10	8	0	9th	3	8	0	9th	10	8	0
	12th	8	12	0	10th	2	12	10				
	13th	7	0	0	11th	2	1	7				
	14th	5	4	0	12th	1	6	5				
	15th	3	8	0								
16th	1	12	0									
Average.....	...	8	7	10	...	3	13	1	...	11	13	5

Talooks.	NUNJAH.			POONJAH.			GARDEN.		
	Taram.	Teervah.		Taram.	Teervah.		Taram.	Teervah.	
Chellumbrum.		RS.	A. P.		RS.	A. P.		RS.	A. P.
	8th	15	12 0	6th	6	4 10	6th	15	12 0
	9th	14	0 0	7th	5	4 0	7th	14	0 0
	10th	12	4 0	8th	4	3 3	8th	12	4 0
	11th	10	8 0	9th	3	8 0	9th	10	8 0
	12th	8	12 0	10th	2	12 10			
	13th	7	0 0	11th	2	1 7			
	14th	5	4 0	12th	1	6 5			
	15th	3	8 0						
	16th	1	12 0						
Average.....	...	8	7 10	...	3	13 1	...	11	13 5

The distinctions between Oolcoodies and Puracoodies were recommended to be swept away, but a remission of ten per cent. was to be allowed to Brahmin and Mussalman cultivators.

DEMUR OF THE RYOTS TO IT.—17. The villagers did not consent to the above arrangement, but subsequently Mr. Cunliffe made some slight modifications in their favor, to which arrangement, with the exception of a few villages, they all apparently agreed. It appears, however, that subsequently they again demurred, addressed petitions to the Board, and were exceedingly disrespectful to Mr. Cunliffe.

FINANCIAL STATEMENT OF ASSESSMENT.—18. The financial result of these operations was as follows:—

In Chellumbrum, including nunjah, poonjah,

shaikal, and bunjer... .. Rupees. 2,08,327 6 2

In Manargoody... .. „ 1,75,774 2 0

AVERAGE RATE.—Making the average rate of lands watered by the Coleroon, in Chellumbrum Rupees 9-2-0, and in Manargoody Rupees 10-8-0.

DISPLACED BY REVISION TO MR. RAVENSHAW'S RATES.—19. Mr. Cunliffe's rates and revised assessment were not approved of by the Board, so that Mr. Ravenshaw's original settlement held good, with the exception of the additional charges made upon the fifth taram villages in 1838, after the erection of the anicut as

Revision in Fusly 1264. will be shewn hereafter, until Fusly 1264 when the following changes took place. Mr. Maltby having, with the sanction of Government, introduced in Fusly 1264 a revised and lightened assessment for the Hoolloos talooks in the District, the Board of Revenue instructed

the Collector to afford the ryots of the Chellumbrum and Manargoody talooks a somewhat similar degree of relief to that which had been acceded to those of the other talooks. Mr. Hall, who succeeded Mr. Maltby upon the latter being promoted to the Board, proposed the following reductions upon the then existing settlement which was that framed by Mr. Ravenshaw as above mentioned. Mr. Hall proposed that the totacal teervah of Rupees 10-15-0 per cawny should be reduced

Nature of reduction, to 7 Rupees, the highest rate under the revision in
Totacal abolished. the Hoolloos talooks. The distinction of totacal was

in fact abolished at the time of the revision, all lands of this description being brought to poonjah, and 7 Rupees the highest poonjah rate was fixed as the assessment for totacal lands. He also proposed that the distinctions hitherto made in favor of Brahmins and Mussalman should cease in both poonjah and nunjah; that twenty per cent. remission should be given to nunjah lands of the 1st, 2nd, 3rd, and 4th class villages, and ten per cent. to the 5th class villages; Brahmins and Mussalman only to be allowed such a reduction in addition to their present menaha as would place them on a level with the other cultivators.

Poonjah rates. With regard to poonjah, Mr. Hall proposed that one uniform rate of 3 Rupees and 1 Anna, the lowest of Mr. Ravenshaw's old poonjah teervah, should be adopted for all lands of this description.

20. The Board, in their Proceedings, dated 12th October 1854, approved of these measures, and at the same time authorized the Collector to remit twenty and ten per cent. on those poonjah lands watered by circar water, and consequently chargeable with kusser. This remission was to be granted on the consolidated amount of the ain poonjah and kusser teervah, and to be either twenty or ten per cent. according to the class of the village to which they belonged, agreeably with the rules made by Mr. Hall for ain nunjah. This latter arrangement does not appear to have been carried into effect; these lands consequently paid Rupees 3-1-0, the reduced poonjah teervah, and 5 Rupees nunjah kusser, making the total assessment Rupees 9-1-0.

RATES PROPOSED TO BE REVISED AND REDUCED IN NUMBER.—

21. The last measure proposed for the permanent assessment of these talooks was laid before the Board by Mr. Hall, in his letter, dated 15th

Hoolloos			
Taram.	Rs.	A.	P.
9.....	10	9	0
10.....	9	4	0
11.....	8	8	0
12.....	7	1	0

May 1855; he advocated the equalizing the assessment with that of the ten Hoolloos talooks in the following manner:—The four Hoolloos revised nunjah tarams, specified in the margin, were to supersede:

those at present in force, the change to be effected thus—the three first of the present rates were to fall into the first new one; the three following into the second new one; the next two into the third; and the last two into the fourth as shewn in the following table :—

Present teervah without the temporary re- mission.	Hoolloos modi- fied teervah.	Reduction.	Temporarily reduced rates.	Temporarily reduced total beriz.
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
14 14 0	10 9 0	4 5 0	11 14 5	10,653 14 0
14 0 0		3 7 0	11 3 2	10,495 7 0
13 2 0		2 9 0	10 8 0	46,327 2 0
12 4 0	9 4 0	3 0 0	9 12 10	55,694 4 0
16 6 0		2 2 0	9 1 7	21,006 12 0
10 15 0		1 11 0	8 12 0	13,643 12 0
10 8 0	8 8 0	2 0 0	8 6 5	19,873 0 0
10 1 0		1 9 0	8 0 10	23,706 8 0
9 10 0		2 9 0	7 11 2	7,980 10 0
8 12 0	7 1 0	1 11 0	7 0 0	4,795 7 0

The rates of the fifth taram villages were to remain as they stood under the temporary remission, till they were gradually absorbed by being transferred into one or other of the Hoolloos tarams. Mr. Hall thus writes in favor of the measures proposed :—

“ The financial result of this revision of assessment on nunjah land

Quotation on the
original beriz before
the reduction.

Cawnies 23,470.

“ in the first four classes of villages, if carried out
“ as I propose, will be an immediate relinquishment
“ of Rupees 58,925-4-0, or twenty-one per cent. on the
“ present beriz, on the total number* of cawnies of
“ nunjah land in these villages. The remission may,
“ however, be expected with confidence to create a very great demand
“ for waste land, the cultivation of which will, before long, replace the
“ amount now given up. In fact, the temporary remission granted for
“ the current Fusly has already caused numerous applications to be
“ presented for new lands, and considering that about $37\frac{1}{4}$ per cent. of
“ the cultivable area of the nunjah land in the two talooks, as noticed
“ in my former reports, is unoccupied, there is good grounds to believe
“ that the present sacrifice of revenue will be speedily made up, while the
“ prosperity of the country will be, beyond doubt, greatly increased.”

TOTALCAL AND POONJAH.—22. For totacal, Mr. Hall proposed that the lands should be classed as nunjah or poonjah according to their possessing means of irrigation or not, and then be rated according to the nunjah and poonjah lands of the same description, until which time

they should pay the reduced assessment of Rs. 7-1-0, established when the twenty per cent. remission before alluded to was granted. For poonjah, Mr. Hall was of opinion that the present system of a uniform

	RS.	A.	P.
1st	3	1	0
2nd.....	2	8	0
3rd.....	1	12	0
4th	1	2	0

rate was not equitable, and proposed that the fields should be carefully examined and classed at one of the four rates mentioned in the margin, which are the same as those established for Paliemcottah. Mr.

Hall was of opinion that no poonjah lands should be assessed at more than Rupees 3-1-0 per cawny, and thus speaks of the final result of his intended revision :—

“The measure would, of course, involve a considerable loss of revenue,

Proposal deferred
till new settlement
could be made.

the exact amount of which cannot be now ascertained. As near as I can judge, it would be Rupees

20,000, but as there are about 14,000 cawnies of poonjah land waste in these two talooks, the falling off would, ere long, be made good by the extended cultivation which would certainly follow.” The Board, in their Proceedings, dated 2nd August 1856, do not object to the proposed arrangements, but state that as Government had ordered the talooks to be accordingly surveyed by Captain Priestley, a new and moderate assessment, based upon the advantages of soil and irrigation, should be introduced when the survey was completed. Upon the organization subsequently of the Revenue Settlement Department, these talooks have consequently been the scene of their first operations.

23. It will be seen from the accompanying statement that, upon the introduction of these alleviating measures in Fusly 1265, land became an object of much greater value, was eagerly taken up, and much waste brought under the plough. I remember, when doing the Jummahbundy of Fusly 1255 in these talooks, the ryots used to come with the money ready in their hands, asking to be allowed to pay the assessment for that Fusly, of the waste they sought to obtain, for the purpose of getting an acknowledged claim and right thereto, it being impossible for them to receive any remuneration by the produce of those lands that year, the cultivation season having passed.

STATEMENT shewing Increase derived from the cultivation of waste, after the temporary reductions proposed by Mr. Hall were sanctioned.

Total number of Cawnies.	Teervah.	Kusser teervah on 5th taram villages.	Kusser for Nunjah.	Kusser in other items.	Total amount of Kusser.	Total Periz, including Kusser.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Average from Fusly 1262 to 1264, be- fore remission was granted.	3,02,087 11 5	13,576 2 0	36,628 5 0	2,228 13 10	52,433 15 3	3,54,521 10 8
Do. from Fusly 1265 to 1267, after remission was granted.	3,68,708 13 9	15,477 9 3	46,305 12 7	1,434 6 3	63,217 12 1	4,31,926 9 11
Increase	66,621 2 4	1,901 7 3	9,677 7 7	... ..	10,783 12 10	... ..
Decrease.....	...	...	...	794 7 7	... ..	... ..
						77,404 15 3
					Net Increase...	

KUSSER.—24. I may now say a few words upon the subject of the kusser or tax levied upon crops raised on poonjah lands by means of circar water. It was originally the practice to tax all crops of this nature with the average nunjah rate of the village in which they were situated, in lieu of the established poonjah assessment.

Former.

During Mr. Dent's administration of the District this practice was abolished in Fusly 1243, and the rates fixed thus:—

For totacal cultivation made with circar water

on poonjah land... .. Rupees 8 per cawny.

For nunjah cultivation do. do... .. „ 6 do.

For poonjah do. do.... .. „ 3 do.

In Fusly 1263, Mr. Maltby obtained sanction from the Board to reduce the totacal kusser to Rupees 6, the same as that paid for nunjah cultivation. After the general reductions granted in Fusly 1264, it became advisable to take into consideration the kusser subject, with a view to its modification, as the combined charge of original poonjah and kusser became higher than that for the real nunjah lands. Upon the recommendation of Mr. Hall, the Board, in their Proceedings, dated 3rd

October 1856, sanctioned the reduction of the rates

Present system.

to 5 Rupees for totacal and nunjah, and 2 Rupees for poonjah; this is the system now pursued—paddy, sugar-cane, betel, plantains, brinjals, and all garden crops come under the first head, and are charged 5 Rupees; raggy, cumboo, varagoo, and all poonjah grains falling into the second class, and chargeable with 2 Rupees.

CHARACTER OF THE PEOPLE.—25. The inhabitants of these talooks are mostly Vellalabs, who appear to have been the original cultivators and Merassidars of this part of India. Mr. Ellis, in his Report on merassi right, mentions that the Vellalabs established themselves in Chingleput possibly before the commencement of the Christian Era, “and that until the termination of the Tamil Government, none but Vellalabs were qualified to possess landed property in the province.” The Vellalabs of the present day in these talooks still look to cultivation as their sole pursuit and means of livelihood. They are frugal and saving, and prefer accumulating money for the purchase of additional land, to spending it in jewels or festivals. They are averse to sending their sons to the Government Zillah Schools, lest they should, with their knowledge of English, imbibe a distaste for cultivation, think looking carefully after their estates beneath them, and probably eventually part with their ancestral acres to more wary and prudent neighbours. The wives of the Vellalabs are particularly industrious, and as soon as their domestic

duties are performed, they spend the remainder of the day in spinning cotton into thread. It is generally said that the profit derived by the women of the family from this employment pays the whole of the household expenses, saving rice.

26. In comparison with most of their class, they are not only extremely quick and intelligent, but also very independent; they do not scruple to speak their minds freely on all points, and not always in a respectful manner. The records of the Collector's office shew that there has always been trouble in making them satisfied with the assessments at various times proposed, although they could urge no well-founded reasons against the measures. Mr. Hallett, in a letter to the Board upon the settlement of these talooks, dated 27th September 1842, speaking of Mr. Cunliffe's arrangement says, "while he (Mr. Cunliffe,) was laboring to effect for them a most beneficial change, they shewed before him the greatest insolence and dissatisfaction." Again, in paragraph 19 of the same letter, "As a right, the cultivators in Manargoody and Chellumbrum merit no favor above others; as an indulgence less do they, for they are the most troublesome in all revenue transactions." Mr. Cunliffe, in paragraph 8 of his Junmahbundy Report, dated 28th June 1828, writes thus of the ryots of Chellumbrum and Manargoody: "The inhabitants could not deny that they purposely decreased their cultivation, to insure by that means even more favorable terms than those proposed. They are, however, generally speaking, pains-taking and industrious, and look carefully after their cultivation, if not badly advised, and unjustly influenced by combinations formed by the head ryots in the talooks; robberies and crimes are less frequent in these talooks than in other portions of the district."

IMPROVED CONDITION OF RYOTS.—27. The favorable irrigation, the large maramut works, thereby enabling the ryots to undertake contracts of considerable extent, and the fertile nature of the soil, combined with an assessment moderate compared to that of most districts, have all tended to improve the condition of these ryots; it is a pleasing sight to see the erections of substantial houses and other signs of social advancement annually going on. In both talooks, but more especially in Manargoody, there are numerous rich and influential ryots, holding in their own names puttahs for upwards of 300 Rupees. Two ryots in Manargoody each own about 700 cawnies of well irrigated land, and pay annually, as assessment thereon, Rupees 7,000.

LITTLE WASTE REMAINING AND PROSPECT OF RYOTS TAKING UP LAND IN TRICHINOPOLY TALOOKS ADJOINING.—28. There is now not much

available waste land in these talooks the accompanying statement shews the extent for last Fusly. The largest tract of waste is to be found in the Chellumbrum talook along the sea coast, in Killay, Pichaveram, Pernkajypalay, and the adjoining villages, the erection of embankments to keep out the salt water, and inundations and the extension of irrigation channels would soon cause these tracts to be brought under tillage. There appears reason for conjecturing that now that no field for further agricultural operations is open to the ryots of Manargoody, they will direct their attention to the neighbouring talook of Oodiarpollum in Trichinopoly where, with a lightened assessment, they will be enabled to clear the thick low jungle, and bring under the plough much of this now unprofitable tract:

STATEMENT shewing available Waste.

Talook.	Cultivation in Fuly 1267.	Available waste.	Porumboko.	Total.	Maniem.	Total inclusive of maniem.	Per-cent. age of waste to cultivated area.
Manargoody. {	Poonjah 6,731	1,538	4,368	12,639	362	13,001	22 14
	Nunjah. 16,338	1,597	2,160	20,096	1,089	21,185	9 12
	Total... 23,069	3,136	6,528	32,735	1,452	34,187	13 10
Chellumburum {	Poonjah 17,536	5,132	7,641	30,309	1,067	31,376	29 4
	Nunjah. 15,301	2,520	2,800	20,622	1,937	22,559	16 8
	Total... 32,838	7,653	10,441	50,932	3,004	53,936	23 5
Total ... {	Poonjah 24,267	6,671	12,009	42,948	1,429	44,378	0 0
	Nunjah. 31,639	4,118	4,960	40,718	3,026	43,745	0 0
	Grand Total... 55,907	10,789	16,969	83,667	4,456	88,123	0 0

WASTE LAND ALLOTTED.—29. The system pursued with regard to the right of the ryots to the waste has been to give always the first option to the oolcoodies or resident ryots, but allow durkhasts to be given for lands of this description by any one wishing to cultivate them. Should the oolcoodies or resident ryots, having the prior chance, decline to take up the preferred lands, they are made over to the applicant or paracoody. Should both parties presenting the durkhast be Oolcoodies, prior application, extent of waste in last year's puttah, capabilities of cultivating properly, and other circumstances being taken into consideration, the proposal is settled. Durkhasts up to five cawnies in nunjah and ten in poonjah may be disposed of in the talooks, but offers for land above that extent are submitted for the Huzzur orders. The state of the talooks clearly bears testimony to the satisfactory working of this arrangement, it gives room for the exercise of energy and enterprize, and the increase caused to the revenue by the spread of cultivation under its influence is also an important point gained.

IRRIGATION.—30. I now proceed to touch upon the irrigation, the principal distinguishing feature in these talooks. The Coleroon is the parent source from which these talooks are now irrigated. In former years a small supply was received from the Vellar, but the ryots all requested that they might be furnished from the Coleroon, as the waters of the former are impregnated with lime; whereas those of the latter stream bring with them a deposit most fertilizing and valuable to the cultivation, and which, in fact, takes the place of manure; the natives term this deposit *vandal*, and fully appreciate its value. The following are the chief irrigation works:—

In Manargoody—

1st. The Vuddavar.

Veeranum tank.

In Chellumbrum—

Rajah Vaikal.

Cawn Saib Vaikal.

Boodenkugy do.

Karangoly do.

UDDAVAR AND FORMER TEMPORARY DAM.—31. The Vuddavar flows from the Coleroon anicut to the Veeranum tank which it supplies, distributing, however, in its course water to seventy-eight villages from twenty-six sluices, erected at intervals on its banks. It is fourteen and a half miles long, and about sixteen yards broad. Before the erection of the Coleroon anicut, it was customary to erect a *earumboo* or

earthen dam obliquely across the Coleroon, so as to turn the water down the Vuddavar; this was composed of sand intermixed with grass and brushwood. It could not, of course, stand against the high freshes, and was only useful in turning the early moderate freshes down the channel, and was not capable of throwing a sufficient supply into the Viranum tank. It was the indifferent working of this method, and the lowering of the surface level of the Coleroon supply, owing to the erection of the upper anicut at Trichinopoly, which induced Colonel Cotton to recommend the construction of the Lower Coleroon anicut, which has brought these talooks to the satisfactory state now perceptible.

COLEROON ANICUT.—32. Colonel Baird Smith, in his work on irrigation, thus speaks of the anicut in question:—"The Lower Coleroon anicut was constructed simultaneously with the Upper one in 1836, and was at first made only six feet in height. In 1837, two feet were added to the height, and, by the floods of that season, a formidable breach was made in the work, from the failure of the apron in the rear, wherein some inferior materials had been inadvertently employed. The accident was immediately repaired, and the work has since that period given but little trouble, while it has effected its purpose in maintaining the irrigation of South Arcot, and a small portion of Tanjore in a very satisfactory manner." The original cost of the anicut was Rupees 99,493, but much has been since expended in repairs and improvements.

RETURNS OF ANICUT.—33. With regard to the return yielded by this work upon the capital expended, I find Mr. Maltby thus writing to the Public Works Commission on this subject, in a letter dated 19th July 1851: "It will be observed that the total outlay connected with the Coleroon anicut and irrigation works in Manargoody and Chelumburam from 1833 to 1850, amounts to Rupees 3,59,015-11-7. Time has not allowed me to scrutinize the details of all this expenditure, and to ascertain with precision the amount which may be ascribed to the construction of the anicut, as it is certain that many of the repairs and improvements to the Vuddavar and the channels dependant on the Viranum tank would have been necessary if the anicut had not been constructed. It seems, therefore, fair to assume the total cost of the anicut and its dependant works at three lacs of Rupees. Against this expenditure the District accounts shew the following result:—The revenue derived from the nunjah cultivation, during fourteen years before the anicut was built, is Rupees 18,93,613; while for a similar period, subsequent to the construction of the anicut, it amounts to Rupees 20,22,596.

The average increase of revenue during these fourteen years, including kusser, may be taken in round numbers at a lac of Rupees annually as already shewn in paragraph 10, and it is to be recollected that this statement does not include the gain which Government has derived from the anicut in the talooks of the Tanjore District, on the southern bank of the Coleroon."

MANAWARRY HOW TAXED, WHEN SUPPLIED WITH WATER FROM THE ANICUT.—34. After the construction of the anicut, Mr. Ashton, who was then Collector, represented that the lands in the fifth class villages of Mr. Ravenshaw's arrangement were lowly assessed, on account of their being manawarry or dependant on the falling rains, and that as long as they continued thus, the cess was sufficient; but owing to their being supplied by irrigating channels leading from the anicut, and their productive powers raised to an equality with nunjah lands, that they were fairly chargeable with an increase of assessment. The Board concurring in this opinion, passed orders under date 18th October 1838, that one-third of the manawarry teervah of each taram should be added thereto as kusser. The rates then stood thus:—

Land.	Present Assessment of 5th Class Villages.			Added one-third.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1st Class	7	0	0	2	5	4	9	5	4
2nd do.	6	2	0	2	0	8	8	2	8
3rd do.	5	4	0	1	12	0	7	0	0
4th do.	4	6	0	1	7	4	5	13	4

The subject of the fifth taram villages will be an important one when fixing the assessment.

VIRANUM TANK.—35. The Viranum is the largest tank in this part of India. Its bund is about ten miles long, and when filled to the level at which the calingulahs are open, it is twenty-five miles in circumference. The average depth is about six feet when the bank is full, and contains at that time 3,500,000 square yards, or nearly twelve square miles. The bed of the tank has become raised by accumulations, the capacity of the reservoir thus being diminished, and this process is still going on to the detriment of this noble and ancient work. There are three fine calingulahs at the Lallpet end of the tank, and a sluice is constructed at the northern end near the Vellar anicut, so that the surplus waters of the Viranum may flow into the Vellar above the anicut, and be thus distributed over the Bonagherry

Connection of Coleroon with the Vellar.

talook by means of the Vellar anicut Rajah vaikal. There are eighteen sluices along the tank bund by which the water is carried off to the different villages dependant on its irrigation, which are eighty-one in number.

36. Colonel Cotton thus speaks of the advantages this work has over other tanks below the ghauts:—

1st. "Its great capacity. A work of this extent not only requires much less per cent. to keep it in order than smaller works, but it is also much more secure from breaches. Many storms, which will burst an ordinarily large tank, do not last long enough to fill this, so much as to render it necessary to open the calingulahs.

2nd. "It has a supply from the Coleroon. There are scarcely half a dozen tanks below the ghauts which are supplied by the south-west monsoon. And hence, while almost all the tanks in the country get but little water before October, this has its largest supply from the river in July and August, and it has a second supply during the north-east monsoon. In appearance the Viranum tank is disappointing, as so great is the demand upon its sluices that except in very favorable seasons, or during the monsoon, there is scarcely any water in the bed, merely a stream flowing under the bank, this stream being the continuation of the Vuddavar. The Viranum does not present the same lake-like appearance as Doosy Mamundoor tank in North Arcot, or Chumbrambaukum tank in Chingleput."

CULTIVATION UNDER THE ANICUT.—37 The cultivation under the Coleroon anicut has great advantages, in comparison with that of the other talooks in the South Arcot District. The freshes in the Coleroon coming down early in June, enable the ryots to commence rice cultivation much earlier than in other localities where they have to wait for the north-east monsoons. The crops of the Manargoody and Chellumbrum ryots are at the commencement of the north-east monsoon well advanced, so that they get the benefit of both monsoons; the paddy being planted and nourished when young by the water supplied by the south-west monsoon, and brought to maturity by those of the north-east.

CHANNELS.—38. In Chellumbrum there are five parent streams whence smaller ones diverge to the several villages dependant thereon; they are the Rajah vaikal, the Cawn Saib vaikal, the Boodenkujy vaikal, Kavankoly, and Ponnery surplus. Chellumbrum being further removed than Manargoody from the direct influence of the Coleroon anicut, gets its supply both later in the season, and less in quantity than its more fortunate

Comparative advantages of water in two talooks.

neighbouring talook; excepting, however, those villages under the Rajah vaikal, which obtain their supply direct from the Coleroon, and may be considered equally favored with those under the Vuddavar.

Rajah vaikal.

The Rajah vaikal head-sluiice is close to the Coleroon anicut, and leads directly from thence the freshes diverted from their onward progress to the sea by this structure. It irrigates thirteen villages in Manargoody, its chief supply being retained for Chellumbrum, where it irrigates sixty-five villages. The waters of this channel are similarly with those of the Vuddavar, rich in the fertilizing vandals above-mentioned, both these streams flowing directly from the Coleroon, and the waters not having time to settle and dispossess themselves of this ingredient, as is the case with the water in the channels leading from the Viranum tank. The Rajah vaikal has concentrated, or rather absorbed in its course, the old Comaratchee, Vailoor, and Kurpoor channels, whose places and whose purposes it now supplies.

CAWN SAIB CHANNEL.—39. Under the Cawn Saib channel irrigation, including its branch leading to Gavarapett, there are twenty-five villages in the Chellumbrum talook. This channel derives its supply from two sources, the surplus of the Viranum tank, and the waste water from those Manargoody villages irrigated by the Vuddavar, which are collected by a stream called the “Puravady Woday;” these two sources meet near the Viranatham lock, and the stream formed by their junction then assumes the name of the Cawn Saib channel.

Navigable and connected with Coleroon. Besides the irrigation afforded by this channel it is most useful as a canal for the transport of produce from the interior to the sea port of Porto Novo where it flows into the sea. Native boats called “Paraseis,” made of wicker and leather, come down the Coleroon from the Trichinopoly and Coimbatore Districts, laden with rice, gingelly-oil seed, saltpetre, cotton, and other articles for export, and more particularly charcoal and iron ore for the Porto Novo Iron Works. These boats proceed down the Vuddavar through the lock near the Lallpett calingulahs, thence down the Viranum surplus formerly mentioned, into the Cawn Saib channel, by means of which they reach their destination. After the cargo has been disposed of, the boats are broken up and sold for what the bamboos will fetch, the leather is doubled up and carried back by the owners to be again used in a similar expedition.

KARANGOOPLY AND BOODENKUJY CHANNELS INFERIOR IN SUPPLY.—

40. The Karangooly channel leads from a sluice of that name in the Viranum tank; it irrigates eleven villages in Manargoody; and eighteen

in Chellumbrum. Its head is situated about seven miles from the entrance of the Vuddavar into the tank. The Boodenkujy vaikal is similarly supplied, but its head is still further north than that of the Karangooly channel, its sluice being the last of all along the tank bund, so that where the supply is scanty, the latter stream has a slight advantage over the former. The Boodenkujy channel irrigates three villages in Manargoody, and twenty-five in Chellumbrum. In bad seasons the last and higher villages to be irrigated by these two channels always suffer considerably, and remissions have to be given for shavy. The villages under these channels do not enjoy the same advantages in point of irrigation as those under the Vuddavar, Cawn Saib, and Rajah vaikal. The Ponnery surplus vaikal flows from the site of what was

Ponnery channels
similar in capabilities.

formerly the Ponnery tank, but which is now merely the temporary receptacle of the surplus water flowing from the surrounding cultivation, and the supply furnished by the Karangooly vaikal, which terminates at this point. The Ponnery channel waters ten villages in Chellumbrum and then joins the Boodenkujy vaikal by the side of the Chellumbrum road near. Its capabilities may be considered equal to those of the Boodenkujy and Karangooly channels.

EXPENDITURE IN IRRIGATION WORKS LARGE.—41. The Maramut expenditure connected with irrigation in these talooks has always been large in comparison with that of other talooks in the District. Taking into consideration the constant repairs, embankments, deepening silted up channels, and other necessary works connected with a large system of irrigation like that pursued in the talooks in question, as well as having to keep in its proper course the constantly diverging stream of the Coleroon, it is likely that a similar amount of expenditure under this head will always have to be incurred. Another cause is the singular indifference manifested by the ryots to protecting, improving, or making slight repairs to these works which, one would think, would be objects of their greatest solicitude. The ryots are wasteful

And neglect of
ryots to preserve the
works.

of the water, and by themselves would not repair the smallest damage being committed within a few yards of their village. Last season I saw the water running to waste through a small breach in the Rajah vaikal, and upon asking why it was not repaired, at a time when water was as valuable as it then was, they replied, "they had not yet settled how many coolies each ryot was to send;" four coolies and a few stakes would have mended matters in about an hour. Mr. Hallet, in a letter to the Board, dated 27th September 1842, thus speaks of the apathy of the ryots upon this point:—

"The works, (irrigation,) take them in the whole, may really be considered almost perfect, quite so if those who equally with the Government derive benefit would appreciate their excellence, and afford trifling assistance themselves at critical moments, when they see danger approaching, instead of invariably letting every thing take its course, and rather rejoicing at injuries sustained as a means of obtaining some expenditure by the circar."

EXPENDITURE ON WORKS OF REVENUE.—42. The annexed statement shews the expenditure for the last twenty-five years upon irrigation works in these two talooks, not including the cost of the erection of the anicut which was debited to Tanjore, and the revenue beriz of the same years for the lands dependant thereon; it will be seen from this that an average sum of 17,756 is required to maintain the revenue at its proper standard.

STATEMENT of Irrigation Expenditure in talooks of Manargoody and Chellumbrum in South Arcot, from 1826 to 1850.

Years.	Expenditure.			Eleven years' average.	Fourteen years' average.	Beriz of lands dependant on the irrigation for which the expenditure was incurred,
	RS.	A.	P.			RS.
1826.....	20,836	7	0	17,150		1,60,714
1827.....	53,342	7	0			1,18,763
1828.....	9,933	2	0			1,09,332
1829.....	5,397	11	0			1,19,366
1830.....	2,874	14	4			87,404
1831.....	2,694	14	7			63,021
1832.....	20,768	15	10			199,570
1833.....	23,819	12	0			1,19,055
1834.....	13,402	2	0			1,78,277
1835.....	18,514	1	6			1,88,766
1836.....	17,065	14	9			1,91,059
1837.....	8,096	15	7			2,30,319
1838.....	7,603	4	6			2,52,975
1839.....	16,810	7	10			2,66,333
1840.....	26,588	8	5	17,756		2,58,631
1841.....	53,371	5	6			2,02,815
1842.....	11,555	3	9			1,61,587
1843.....	8,445	13	6			1,91,428
1844.....	13,795	7	8			2,11,959
1845.....	10,293	4	3			2,35,290
1846.....	11,923	5	4			2,93,753
1847.....	9,131	7	9			2,83,195
1848.....	23,566	13	8			2,15,612
1849.....	21,532	3	10			1,73,488
1850.....	22,874	4	11			2,52,632

ROADS.—43. The roads in the Chellumbrum and Manargoody talooks are, owing chiefly to the unfavorable nature of the soil, anything but good. The chief road leading through the town of Chellumbrum from the Vellar river to the newly constructed bridge over the Coleroon river is in tolerable order, as well as that leading from

Chellumbrum to Manargoody, also the few miles of road between the former town and Bonagherry; but the second class roads are in an unsatisfactory state, and in places nearly impassable. The earth is chiefly karavady or black cotton soil, the inimical properties of which to road-making are well known, with the exception of a small tract of red ferruginous soil near Lallpett; there is no locality whence any material suitable for metalling or gravelling roads can be obtained. The only resource is, therefore, to make them with a combination of sand and clay—this method involves constant attention and repairs, and large grained sand is not easily procurable, so that even this process is difficult to carry out satisfactorily. There are no regular communications between village and village, and during the cultivation season the only means of going to and fro is by walking upon the varapoos or nunjah field banks. A road upon the bund of the Viranum tank leads from Lallpett to Trunk Road No. 9, which it joins near the Vellar anicut at Chateatope. By this means of communication most of the produce from Manargoody finds its way to other parts of the District, but it is not from the aforementioned causes so good as it might be, although nearly every year sums are expended on it. This road is not only of great service as a means of transit, but also increases the security of the tank, as all work and repairs done to the road likewise improve and strengthen the bund. The villages lying near the banks of the Vuddavar and Cawn Saib channel avail themselves of the water transit as a means of disposing of their produce.

PORTS AT PORTO NOVO.—44. There are no sea ports situated

Chief export.

In Tanjore.

Return shewing the value of paddy and rice exported from Porto Novo during the last two years:

Years.	Rupees.
1856-57...	3,13,795 6
1857-58...	1,94,425 12

Although a portion of this grain exported doubtless comes from the Bonagherry talook, the greater part may be considered to be the produce of Chellumbrum and Manargoody.

actually within the Chellumbrum and Manargoody talooks; but near at hand are Porto Novo and Devicottah, the former about seven, and the latter about ten miles distant from Chellumbrum cusbah. From these ports, but chiefly from Porto Novo, paddy grown in the talooks in question is exported. Porto Novo has both deteriorated in its capabilities as a harbour and its trade; still native dhonies and brigs loading there trade with the Straits, Singapore, and Ceylon, to which latter place the greater portion of the paddy is exported. A considerable portion also finds its way upon dhonies to Madras. The ryots, in a few instances, not only export their own produce

on their own account, but also purchase from their neighbours for exportation—thus combining the pursuits of agriculturalist and merchant

The general rule, however, is for the ryots to receive advances from the Nattakotay Chetties for the whole or portions of the crop. The usual practice is for the ryots to deliver their produce to the merchants in the husk, or as it is commonly termed paddy, this is then beaten into rice in the merchants' godowns, and then exported.

45. I may now mention the disadvantages under which these talooks labor, although they are but slight in comparison with the counterbalancing advantages they enjoy. A fall in the price of grain, owing to a season of plenty, affects the prospects of the ryots of these talooks more than those of other localities for the following reasons:—The talooks in question yield hardly any produce but rice, in the disposal of which the ryots are under disadvantages from their proximity to so formidable a rival as Tanjore. The remainder of the District has valuable poonjah lands and pasturage for cattle and sheep, the former producing indigo, sugar, and oils for export to Europe, besides rice and dry grains; so the ryots of those localities are not equally affected by the price of paddy being favorable to the buyers. The want of pasturage and wooded

Want of pasturage.

tracts is doubtless a considerable disadvantage, cattle cannot be kept conveniently or at a moderate rate of expense, and those ryots who possess many heads of cattle, have to send them to far distant localities for pasture, when the ploughing season is over. No leaves (thajay) are procurable for enriching their nunjah lands; the

Want of fuel and vegetable manure.

absence of fuel compels the inhabitants to burn extensively the dried cow-dung cakes, (bratties,) thus consuming as fuel the manure which should go to their lands. With

Prices and extent of cultivation react upon one another.

regard to the loss sustained by the low price, I may adduce the corroborative testimony, that the extent of cultivation has always varied with the rise and fall of price, cultivation and prices declining and rising together. This will be seen from the accompanying statement. During the last few

Vide Enclosure C.

years, the ryots' profits have been very great, and the bugbear of cheap prices has departed for a season. This subject will be more fully entered into when writing upon the commutation price to be fixed in framing the assessment.

PRODUCTS.—46. The products chiefly grown in Chellumbrum and

Paddy.

Cane very limited, and not made into sugar.

Cotton seeds, &c.

Manargoody are sambah and kar paddy. Sugar-cane, indigo and cotton are grown but little, and the former is produced to so slight an extent that no mills exist for pressing out the juice to be made into jaggery or sugar, but the canes are sold singly as an article

of food. The accompanying statement shews the amount of sugar cane, indigo, oil seeds, and cotton grown in Fuslies 1266 and 1267.

Talook.	Fuslies.	Sugar-cane.		Indigo.		Cotton.		Gingely-oil seed.		Ground nut oil seed.	
		Cy.	Rs.	Cy.	Rs.	Cy.	Rs.	Cy.	Rs.	Cy.	Rs.
Manargoody...	{1266...	14	126	342	1,212	12	42	..	..	..	..
	{1267...	11	56	287	943	65	200	70	26	13	40
Chellumbrum..	{1266...	18	135	903	2,599	71	255	..	..	..	..
	{1267...	14	68	960	2,792	145	482	378	1,107	17	55

In poonjah, cumboo, varagoo, keilvaragoo, or raggy and gingely oil seeds are chiefly grown.

MODE OF PADDY CULTIVATION.—47. On nunjah lands, the kar or coarse paddy cultivation commences at the end of May or early in June, when the first freshes appear in the Coleroon; it is first sown in seed beds, (nattangal,) and after it has attained thirty or forty days' growth, the young shoots are transplanted to the fields prepared for their reception. The crop is generally weeded but once, and is ready for the sickle about the beginning of October; this kind of paddy is usually grown on the best lands, but its out-turn is, generally speaking, not equal to that of sambah or white paddy.

Its out-turn.

The water is shut off from the crop a month or forty days previous to its being reaped. The crop is reaped with a sickle and carried in sheaves

Reaping and thrashing.

to the thrashing ground where three or four men, each with a piece of rope in their hands, receive from women standing at the piled sheaves as much of each sheaf as can be conveniently handled—this the man encircles with the rope, and raising the bundle above his head dashes the ears on the thrashing ground three or four times, the grain thus readily comes from the ear, and the straw being allowed to dry, is trodden over by bullocks in order to collect any grain that may have been left from the previous beating.

Sambah or white paddy.

Sambah or white paddy is sown in July, planted out in August, and reaped at the end of January and beginning of February. The young plants are retained in the seed beds forty days. The harvesting is the same as that of kar.

OTTADAM OR EARLY AND MAIN CROPS SOWN TOGETHER.—48. There is a third species of cultivation in these talooks, termed "ottadam," which may be almost considered two-crop culture. Ottadam is sown together with kar paddy, the latter takes four months to come to maturity, and the former eight; but as the ears of the ottadam have not appeared when the kar paddy is reaped, the crop consequently sustains no injury, and is harvested when ready four months subsequently. The advantages of this mode of culture are, that it involves only one plough-

ing and one weeding, and is consequently less expensive than that of two crops sown separately, but the out-turn is less. It will be a question to be settled hereafter whether this kind of cultivation should be deemed one or two crop. In peenjah the term ottadam is applied to two or more different grains being sown together at the same time, thus it is customary to see growing together varagoo and thovaray, indigo and yelloo, lamp-oil seeds and raggy.

TENURE AND RIGHT IN LAND.—49. The system of Revenue Settlement pursued in these talooks is strictly ryotwary. As long as the ryot pays the cess fixed upon his land he is in every respect the owner thereof, and can do what he pleases to it. The lands in these talooks have, generally speaking, been in the hands of the families of the present occupants for a long series of years; but when sold they realize a

good price, especially since the temporary reductions granted during Mr. Hall's administration as above-mentioned. Good nunjah land would, I should say, fetch on an average throughout the talook 100 Rupees per cawny, although in the vicinity of the cusbah towns, or in well known rich villages, it would realize more than treble this amount; peonjah may be said to be saleable at Rupees 35 per cawny. Sales seldom take place, so loath are the Vellalah ryots to part with one inch of their patrimonial acres, and in these talooks sales for arrears of revenue are of very rare occurrence.

REMISSIONS.—50. The higher authorities have frequently expressed a desire that, upon the introduction of the lightened assessment, the usual remissions, which have ever been the adjuncts of a ryotwar settlement, should cease. These consist chiefly of putcut caramboo, (land entered in last year's puttah, but neither cultivated during the present year, nor relinquished at commencement of cultivating season,) shamilat bunjer or kait toonda, portions of fields left waste. In practice, however, this has not been done, and leniency has been shewn to the ryots on these points as heretofore. I doubt whether the system prescribed by Government, excellent though it is in theory, can ever be carried out in its integrity. Exceptions will, doubtless, have to be made in bad seasons. The following table shews the amounts remitted under these heads during the last two Fuslies :—

Talooks.	Fuslies.	Putcut waste, including Durkast caramboo.			Shamilat Bunjer.		
		Acres.	RS.	A. P.	Acres.	RS.	A. P.
Chellumbrum	1266	242	5,952	2 4	145	471	7 11
	1267		17,952	5 9		2,092	15 6
Manargoody	1266	952	1,543	4 4	39	128	12 5
	1267		4,961	9 5		720	0 8

SECOND CROP TAX NEVER LEVIED.—51. Second crop tax in these talooks has never been levied, and no attempt has ever been made to divide the lands into single and double crops, as is the case in other Districts. Mr. Hall strongly advocated that the present teervah should be deemed a consolidated cess, and that the distinction of one and two crops, with its attendant inquisitorial elements, should not be introduced. The higher authorities, however, have declared that all nunjah lands should be rated at single crop, and fussal jastee at fifty per cent. of the first crop added when second crop is raised, and this is doubtless the most advisable plan, especially in the talooks where the ryots would not hear of a consolidated rate somewhat higher than that of the one-crop teervah being introduced. The extent to which cultivation of second crop is carried on in these talooks is shewn in the accompanying

* Vide Enclosure D. statement* for Fuslies 1266 and 1267, but I doubt whether the return is very reliable, no actual necessity existing for the preparation of an accurate account, no objections being ever urged against its details, and no check forthcoming. I am of opinion that the return shews far less than what has really been tilled with two crops during the two seasons in question.

52. When asked about second crop culture, the ryots put on at once a lugubrious look, affirm that their land is too poor to stand the exhaustion caused by a second crop, and plead insufficiency of water, and want of manure. From what I have seen personally,

But extensive in practice.

I have no doubt that the greater portion of the kar paddy lands are at once planted with sambah upon the former being harvested. No doubt a large sum would come to Government from the item of fussal jastee to which, however, it is fairly entitled by the improvements made in the irrigation; but I cannot but fear this cess will chiefly fall upon the smaller hard-working land-holders, the richer preferring to raise but one crop without much manuring or trouble, and pay but single crop teervah.

STRAW.—Straw was not included in the former settlement, and the ryots similarly with two-crop cultivation say, they derive no benefit therefrom, that they do not sell it, and that it is all eaten by their cattle. I have had personal demonstration that this is utterly false,

Vide Mr. Bourdillon's letter to Board, dated 23rd October 1854.

as carts come from all parts to purchase straw in these talooks. Mr. Bourdillon, in writing upon the revision of North Arcot, fixes the out-turn of straw at one bundle per cullam which, from my inquiries, appears to apply equally here, and we may fix the present selling price in the talooks at 2 Annas per bundle.

KOLYMULLAY.—53. I now proceed to enter upon the subject of the Kolymullay jaghire villages which are situated in the Manargoody talook, and which are now to be assessed upon the fieldwar measurement made by Captain Priestley in 1854. The Kolymullay jaghire is part of a grant comprising the following villages :—

	Villages.
1. In Paliemcottah	45
2. In Suncarapuram	62
3. In Chekady	45
4. In Kolymullay.	40

HISTORY OF THE GRANT.—It is only with the latter portion of the grant that we have now to deal, the 2nd and 3rd Divisions being situated in the western talooks of the District, and Paliemcottah having been already assessed by Mr. Hall.

54. The jaghire was conferred by the Nabob Wallajah on his minister, Syed Mahomed Asseem Khan, Bahadoor, by a Purvanu, dated 5th Zilkada of Hizeree 1203, corresponding to 8th August 1788. The jaghire was enjoyed by the grantee until his death. The British Government upon their assumption, taking into consideration the high character and good conduct of the original grantee, renewed the grant in favor of his eldest son, Syed Kalleim Oollah Khan, by an order, dated 27th March 1802. A dispute amongst the various members of the family then appears to have arisen, and the jaghire became the subject of a suit in the Supreme Court. During the period that this case was pending, the jaghire villages were, agreeably to the orders of the said Court, placed under the management of the principal Collector of South Arcot from Fusly 1230 to Fusly 1238, and the net collections periodically remitted to the credit of the suit. Sir Thomas Munro appears to have taken a great interest in this case, and effected a compromise amongst the litigant members of the family after the decree was passed.

RESUMPTION AND AFTER-MANAGEMENT.—55. Agreeably to the orders of Government, dated 30th January 1829, the jaghire was resumed from the 1st of February the same year, and pensions granted to the several members of the family in lieu thereof. Since that period the villages have been usually rented out to the leading men of the village,

who distributed the amount to be paid amongst the whole body of cultivators. In some years the villages were kept under amani or circar management, in consequence of no suitable offers being made to rent them or other causes, but the result, as might be expected, was not favorable to the circar. The

Vide Enclosure E.

ryots purposely cultivating carelessly, and letting the crops spoil in order to raise the belief that the out-turn was always thus insignificant, and their profits small.

SURVEYED IN 1834.—56. It being deemed desirable to place the assessment of these villages on a fixed footing, the Board, on the 27th October 1834, called for an estimate of the expense of surveying them, and in his letter of 13th September 1836, Mr. Ashton reported that, by detaching servants from other talooks and his own Cutcherry, he had completed the measurement and classification of their lands without any extra expense, and suggested arrangements for assessing them at the rates introduced into the Manargoody and Chellumbrum talooks by Mr. Ravenshaw in 1215 (1805). Mr. Ashton explained that he intended this measure as a temporary expedient, to be altered when a revised and fixed assessment was introduced into those talooks, and added that his arrangements were not concurred in by the ryots who had hitherto been taxed much lighter than the others in the same talook, and were, of course, unwilling to give up this advantage.

Mr. Ashton's scheme stood thus—He proposes that the rates for poonjah and totacal should be the same as those established by Mr.

	1st Class village.		
	RS.	A.	P.
1st Sort	14	14	0
2nd do.	14	0	0
3rd do.	13	2	0
4th do.	12	4	0
Average.....	13	2	0

Ravenshaw in the ain villages of Manargoody and Chellumbrum. For nunjah he also took Mr. Ravenshaw's rates, and after personal examination of the villages, he became so convinced of their superiority that he entered them all, with the exception of two villages, in the first class, the rates of which are shewn in the margin.

57. Mr. Hallett, the Acting Collector, on the 27th September 1842, made another suggestion for surveying and assessing the jaghire, and the subject was again brought forward by Mr. Davis on the 20th December 1847, but the question was left undecided until Captain Priestley was sent to the District with a Survey establishment in 1853. The survey of these villages, on scientific and accurate principles, was then undertaken, and on the completion of that officer's measurements,

Mr. Hall, in a letter to the Board, dated 12th May 1855, submitted a scheme, recommending that the nunjah lands should be rated one class higher than those of the Paliem-cottah villages, and that their poonjah lands, should be assessed at the same rates as those villages. Mr. Hall fixed the commutation price at six royagee cullams per pagoda, and the lands, both nunjah and poonjah,

were divided each into four classes with the proposed rates of assessment as shewn below:—

Description of Land.	Description of Soil.	Tarran.	Gross produce royalty cullams per cawny.		Commutation price	Rate of Assessment per cawny.		
			CS.	MS.		RS.	A.	P.
Nunjah.....	Alluvial.....	1	39	0	6 cullams for 3½ Rs.	8	8	0
	Black earth...	2	33	0	Do.	7	1	0
	Sandy	3	28	0	Do.	6	2	0
	Red, white, &c.	4	24	0	Do.	5	4	0
Poonjah....	Black.....	1	16	0	Do.	3	1	0
	Sandy	2	12	0	Do.	2	3	0
	Red.....	3	9	0	Do.	1	12	0
	White, &c.....	4	6	0	Do.	1	2	0

58. It does not appear why Mr. Hall should have thus assessed the nunjah lands of the jaghire so much lower than the rates then being paid by the ain villages with which they are intermingled. The Board, in passing orders on Mr. Hall's proposition in their Proceedings, dated 16th August 1855, thus notice this point:—

BOARD'S VIEWS.—“In the propriety of placing the poonjah lands of “the Paliemcottah and Kolymullay villages on an equality, the Board “concur, but with respect to the nunjah lands, they consider that a com- “parison should be made with the adjoining villages under the Vira- “num tank, as the Paliemcottah lands have not the advantage of the “Coleroon irrigation with the fertilizing influence which its richly im- “pregnated water is known to bring, while the soil and irrigation of

“the Kolymullay villages are so superior that Mr. “Ashton, when proposing to assess them at the rates “prevailing in the Manargoody talook, intended to place them all in “the first class. The rates of assessment now proposed by Mr. Hall “are, however, much lower than what the assessment of the nunjah

	Proposed nun- jah rates for Kolymullay.		Do. for villages of first four classes, in Manargoody.	
	RS.	A.	RS.	A.
1st ...	8	8	10	9
2nd ...	7	1	9	4
3rd ...	6	2	8	8
4th ...	5	4	7	1

“lands will be in the Manargoody talook, after “the reductions recommended in his letter of “the 15th May 1855 as shewn in the margin. “Mr. Hall is, therefore, requested to reconsider “this point, and if he sees reasons to adhere to “his first recommendation, to state the grounds “upon which he does so. The subject is of im- “portance, since, besides, the objections which “exist to assessing lands of similar soil and

"irrigation at different rates, the Kolymullay ryots have long endeavoured, by neglecting their cultivation and other expedients, to diminish the average collection of their villages with a view to obtaining favorable terms on an assessment being fixed, and it is necessary to take precautions that they do not succeed in obtaining rates which might justly excite discontent in the adjacent ain villages."

REVISED PLAN.—59. "Mr. Hall then submitted a revised scheme on the 31st August 1855, still, however, recording his opinion that it would not be fair to raise the assessment of the jaghire villages to a level with the revised rates of the Manargoody talook. Accordingly, Mr. Hall proposed that they should pay one rate lower in the scale than the neighbouring circar villages. Regarding the ryots' opinion, as to the fairness of this assessment, Mr. Hall states, I do not think that they (the ryots) will offer any strong objections, but as they would not even admit that the rates I proposed in my letter of the 12th May were low enough, they would not, of course, express themselves as willing to pay higher ones."

BOARD DID NOT CONCUR.—The Board did not, however, concur in this arrangement, and thus state their objections in their Proceedings dated 2nd August 1856. Mr. Hall's object is to prevent the new assessment being higher than that hitherto collected, but his plan is open to the objection that it would be introducing a wrong classification, because the lands of the jaghire villages are not inferior to the lands of the adjoining ain villages, either as respects soil or irrigation.

LANDS SUPERIOR TO THOSE IN OTHER PARTS.—60. There is no doubt that the Board's opinion is the correct one; the villages of the Kolymullay jaghire are in no respect inferior to the ain villages amongst which they are situated; in fact, from personal examinations I have made during the past season, I am led to consider many of the former villages are superior to the latter in position, means of irrigation, soil, and out-turn of produce; this opinion has also been strengthened by the results of the examinations made in the out-turn of the kar crop; these experiments shewing that the jaghire lands are by no means less fertile than those of

the neighbouring ain villages. I have, therefore, assimilated them with the latter villages of Manargoody in all respects, the best of the former falling into the first class with the latter, the next best being grouped with the second class, and so on throughout. The jaghire villages wish to have all the advantages of a fixed and uniform ryotwar assessment, and to discontinue the present renting system, but they at the same time appear anxious that this fieldwar assessment should be unduly low. However,

And are placed on equality in new classification.

when they see a fair and moderate cess put upon the ain villages, they can have no well-founded objections to urge against their being similarly treated, and if they do demur and grumble as they have generally hitherto done, I do not think their objections should be attended to. It was formerly the custom to collect in ready money from the jaghire villages certain fees termed bazaar kurch, mezzar, saderward, &c., which amounted in toto to Rupees 1,344-12-3; they were collected at a fixed standard of so much per village, and were evidently what had formerly been levied in the days of the Nawabs as gratuities to the Native servants. Upon Mr. Maltby's representations these items were swept away in Fusly 1264.

VILLAGE SERVANTS TO BE PROVIDED FOR IN THE JAGHIRE.—61. Another point connected with the jaghire villages is the appointment of village officers. The employment of Curnams and Notagars at the established per-centage rates of pay was sanctioned by order of Government, dated 10th March 1847. Their salaries in the Kolymullay jaghire have amounted on the average to Rupees 1,631-10-1 per annum. This will, therefore, be the lowest sum that it will be necessary to disburse annually for their pay. In the ain villages the pay of the monegars forms a charge of two-and-a-half per cent. upon the gross revenue of the village, and I presume the same system will be adopted in the jaghire villages where monegars have not hitherto existed. To perform the duties appertaining to the office of monegar, ten tarafdars have been retained by Government on a monthly salary of 5 Rupees each, making an annual charge of Rupees 600. These tarafdars would be abolished when the puttah-monegars are established. Taking, however, the average collections, the aggregate pay of the latter would come to Rupees 730, only Rupees 130 more than what is now paid for the tarafdars. Land has been selected as maniams for these servants, and the Collector will, I presume, shortly put them in possession thereof.

TOTALAC ABOLISHED IN 1854.—62. In this jaghire there are no lands registered as totalac in the accounts. It was usual to charge formerly a heavy tax upon garden produce. Upon Mr. Hall's representation, dated 20th September 1854, the Board were pleased, in Proceedings, dated 9th October 1854, to order this practice to be discontinued and to charge 7 Rupees on poonjah garden lands.

RYOTS ARE TROUBLESOME CHARACTERS.—63. The ryots of the jaghire villages are mostly Vellalabs, and have ever been somewhat independent and unwilling to come to any settlement or arrangement regarding their assessment and village rents, although they could urge no well-founded objections against the measures proposed. Mr. Dent thus

speaks of them:—"The Kolymullay people from the first intimated "their determination not to come to any settlement, I could not even get "from them a proposal of any kind, there was not one who would consent to give above one-half of the estimated beriz of his village, made "when the crop was ready to cut." In 1851 the villagers were fined by Mr. Maltby, under Regulation III. of 1831, for refusing to attend the settlement of that Fusly; Mr. Maltby's camp being then in the neighbourhood of the jaghire villages.

STATEMENT shewing the Survey and ten years' Beriz of the resumed Jaghire villages in Manargoody talook from Fusly 1256 to 1265.

No.	Names of the Villages.	AREA.		Total for ten years.	Average per year.			Average per acre.		
		Acres.	Di.							
				RS. A. P.	RS. A. P.			RS. A. P.		
171	Kolymullay Keelpady...	1,136	26	{16,348	11	6	1,634	13	11	2 15 9
172	Kolymullay Meepady...			{17,557	4	3	1,755	11	7	
173	Terumoolustansm...	283	78	13,144	13	0	1,314	7	9	4 10 1
174	Ramankotlagam...	91	6	3,891	2	6	389	1	10	4 4 4
175	Sittary...	41	44	934	7	3	93	7	2	2 4 0
176	Raya Nelloor...	339	44	13,475	8	11	1,347	8	11	3 15 6
177	Kaleya Malay...	868	88	13,001	14	5	1,300	7	10	3 9 6
178	Neyvassal...	232	9	10,221	15	9	1,022	3	2	3 9 11
179	Kaliadandan...	276	2	9,138	12	4	913	14	0	3 4 11
180	Sevakam...	283	82	7,167	3	9	716	11	7	2 8 4
181	Settykattalay...	283	46	7,225	15	8	722	9	7	2 8 9
182	Latichunukady...	284	65	10,477	10	10	1,047	12	3	3 10 11
183	Melanedumboor...	280	7	10,327	4	2	1,032	11	7	3 10 11
184	Keelanedumboor...	280	84	11,535	14	8	1,153	9	5	4 1 8
185	Vanadaroyanpettay...	264	85	7,412	9	6	741	4	2	2 12 9
186	Meyattoor...	466	58	17,079	14	8	1,707	15	11	3 10 7
187	Oplandemodoo...	274	74	10,629	10	7	1,062	15	5	3 10 4
188	Paravelagam...	566	98	20,457	2	0	2,045	11	5	3 9 8
189	Kottavassal...	260	57	6,146	5	5	614	10	2	2 5 10
190	Punnapputtoo...	1,007	64	29,601	0	6	2,960	1	8	2 15 0
191	Poongoody...	508	51	5,936	1	3	593	9	9	1 2 8
192	Koduvakany...	18	33	704	14	0	70	7	10	3 13 3
193	Veyloor...	514	10	11,515	1	6	151	8	2	2 1 10
194	Vazhakollay...	148	18	8,921	11	8	892	2	9	2 2 1
195	Paruppunattam...	294	82	3,274	3	0	327	6	8	1 1 9
196	Koolapady Vadapathy...	237	85	6,162	13	0	616	4	6	2 9 5
197	Koolapady Thenpady...	249	25	9,756	2	7	975	9	10	3 14 7
198	Odakanellier...	293	73	7,152	9	2	715	4	1	2 6 11
199	Vackoor...	423	22	12,811	1	0	1,281	1	9	2 15 11
200	Lalpettay...	194	12	172	6	9	17	3	10	1 4 10

STREEMUSHNAM DIVISION, ITS CHARACTER AND ASPECT.—64. I now proceed to give a short account of that tract of dry villages belonging to Manargoody, which is termed Streemushnam, or as it is usually called Streemushnam Mágánam. It consists of twenty-eight villages without favorable means of irrigation, like the rest of the talook, and is indeed quite separated from the other villages of Manargoody, by the Paliemcottah jaghire lying between them; so distinct is this division from the talook to which it belongs, that it was at one time advocated to transfer it to Virdachellum. The soil is chiefly red ferruginous, and

the whole aspect very different from the Manargoody villages concerning which I have been hitherto writing. Banians, tamarinds, and illooph trees grow very luxuriously, also the jack-fruit trees; these, together with the natural undulations of the surface and small tracts of low jungle, render the scenery far more agreeable than that in the other portions of the talook, as formerly described. These villages are exactly similar to those in Paliemcottah, and to many in the neighbouring talook of Oodiarpollum attached to Trichinopoly.

AREA AND INHABITANTS. 65. The whole area is shewn in the margin. The people are chiefly Pullies and Bramins with a few Roman Catholics in three villages; they are poor, quiet, and industrious, and not so litigious and troublesome as their richer neighbours in the wet villages. They are anxious to extend their holdings, and the low jungle is annually cleared to make room for the increasing cultivation. Streemushnam, the principal town, has a reputation of great sanctity and a handsome pagoda; it must have been at one time a place of considerable importance, as the now ruined sites of former habitations shew that it was a far larger town than it now is. I intend, in another portion of this letter, to bring forward a proposition for irrigating this tract, and thus benefiting the whole country, the town will then doubtless regain its pristine state.

RATES OF ASSESSMENT.—66. The nunjah lands in the twenty-eight villages, comprising the Streemushnam division, bear rates of assessment distinct from those on the other lands in the talook, varying, as will be

* Vide Enclosure F.

seen by the accompanying statement,* in every village and with the class of cultivator; a good many of the land-holders are Bramins, who have enjoyed the benefit of the reduction granted to them as a favored class. Although these lands, amounting to Rupees 799, with an assessment of Rupees 6,471, being on the average 8-1-0 per cawny, are entered in the accounts as nunjah their means of irrigation are extremely defective, and in some cases

Mr. Hall's proposed revision of rates.

RS.	A.	P.
7	1	0
6	2	0
5	4	0
3	8	0

dependant solely on the falling rains; lands of this latter description have been brought to poonjah during last season's classification. Mr. Hall proposed in paragraph 19 of his letter to the Board, dated 15th May 1855, that for nunjah the marginal rates, similar to those established for Paliemcottah, should be introduced into this division, and that the poonjah rates mentioned in paragraph 22, to be assigned to Chellumbrum and Manargoody talooks, should be introduced into this division.

CULTIVATION.—67. In Streemushnam the products chiefly raised are poonjah, but in nunjah “senkar” and “poojydy sambah” are grown wherever facilities exist. These are usually sown broad-cast, and the culture is attended with far more expense and less returns than in the other Manargoody villages. The tanks afford but partial supply, and the cultivators have generally to irrigate their fields themselves with baling baskets and small peccotals, the beam of which is trodden by one man; these are termed “toti tettam.” The failures of rain, however, will render all their efforts abortive, and in bad seasons large remissions have to be given for shavy. They cultivate carefully, and

Nunjah culture.

manure to their utmost, penning their sheep also on lands both poonjah and nunjah. The sowing of the nunjah depends upon the season; should the rains be propitious, they will sow in August, if unfavorable, they have to wait longer. They continue sowing until the end of October; the crops come to maturity in about five months.

POONJAH CULTURE.—In poonjah the chief grains grown are cumboo, raggy, varagu, cholum, tennay, gram, Bengal gram, thovaray, yelloo, and lamp-oil seeds. These, however, owing to the nature of the soil which is generally very unretentive of moisture, are greatly affected by the rains being at all untimely or delayed. It is customary to sow together at the same time varagu and thovaray, cumboo and yelloo, raggy and ooloondoo, also raggy, ooloondoo and lamp-oil seeds. The poonjah cultivation, with the exception of cumboo, begins in August, and is all harvested before the end of February. Cumboo is sown in May and June, and harvested in July and August, after which the lands are prepared for yelloo, indigo, and gram. In poonjah the ryots plough eight times, but the difficulty in ploughing is not so great as in the black karavady soils.

CLIMATE AND WATER.—68. The climate is hot, and in the dry season the want of water is very severely felt, there being but few wells and tanks, and these few sources soon failing in their supplies, people have to go long distances for water to be used for household purposes, and, generally speaking, its quality is by no means good. Sheep and goats are abundant, and there is no lack of pasturage. The crops suffer from the deer which are numerous, and towards the eastern portion of the division the wild pigs are a cause of great annoyance and loss to the cultivators, owing to the ravages they commit to the standing crops, no hedge being strong enough to prevent their entrance.

REMISSIONS GRANTED.—69. The temporary remissions granted to Streemushnam were similar in some respects to those given to Manargoody and Chellumbrum. The totacal was similarly reduced to 7 Rupees, all poonjah lands assessed at more than Rupees 3-1-0 were reduced to this sum, those lands assessed below that standard remaining unaltered. Nunjah lands above 7 Rupees were reduced 20 per cent., and an alleviation of 10 per cent. was allowed to lands assessed under this sum. These reduced rates are still, however, higher than those found in the neighbouring Paliemcottah jaghire villages. The Streemushnam division appears to have been much neglected for many years, both as regards its means of irrigation, and any measures proposed for lightening the assessment.

IRRIGATION PROJECT.—70. I now beg to lay before you the project for watering this tract of dry villages, and removing all the hardships under which they now suffer. Across the Vellar river, at a place called Kudikkadoo, about twelve miles from Streemushnam, are the ruins of an anicut, which in former days watered Streemushnam, Paliemcottah, and part of Oodiarpollum. Upon visiting the spot, and talking with the ryots of many of the surrounding villages, I found that, in former times, the water was conveyed from the dam by two channels, one on a high, and one on a low level. These can still be traced, the former for thirteen miles; it appears to have watered forty-five villages, which are now dependant on the falling rains for their supply. The other channel can be traced in detached portions. Tradition asserts that the Oodiarpollum Zemindar in former days becoming alarmed at the increased prosperity, and independence observable in the ryots, and the extensive clearing of jungle which was going on under the beneficial influence of the anicut, thereby tending to weaken his despotism and check the facilities for marauding by his retainers, caused the anicut to be damaged previous to a heavy fresh, which soon completed the destruction he had commenced. This story appears, however, to require confirmation to make it credible.

71. The work must have been of very substantial character, and the bricks and chunam are of the best quality. The present position of the anicut is a bad one, being at a bend of the river, but below this bend there is a long straight reach with good banks, about the middle of which a new anicut might be advantageously placed. Some of the old materials might be taken from the former dam, but in addition to this, and more easily obtainable, are the granite stones, &c., from a ruined pagoda standing near the old dam, and which was doubtless erected there as its tutelary temple. This work would be no doubtful scheme, as the

advantages derived therefrom have already been experienced, and the re-erection of the anicut, would render prosperous and happy a hard-working and industrious population who would thoroughly appreciate its benefits, and be relieved from the hardships they annually undergo.

72. There are many tanks which would be filled by the supplying channels, and thus rendered far more serviceable than they now are. Major Lawford, Mr. Hall, and Mr. Grant, all took an interest in this project, and if you are of opinion that there is any chance of the measure being carried out, I shall be happy to obtain reliable data as to the expense and return. Upon a rough estimate, I think the anicut and channels may be set down at 90,000 Rupees. The ryots say they will be happy to pay 5 Rupees kusser, in addition to the ain poonjah teervah, and 7 Rupees for nunjah, so that estimating only 10,000 cawnies to be watered by the Weir, and fixing the return at only 5 Rupees a cawny, in two years the structure would repay itself.

73. In addition to the materials procurable from the old pagoda, bricks can be burnt cheaply, owing to the vicinity of jungles; the bed of the Vellar is abundant in lime-stone rocks, which when burnt make the best kind of chunam for hydraulic works. The site proposed is in the Trichinopoly District, but as it is in a remote corner of that district, and the benefits of the work will be chiefly felt in South Arcot, it might be advisable that the work be carried out by the Engineers of the latter Zillah.

SOILS IN CHELLUMBRUM AND MANARGOODY.—74. The soils in Chellumbrum and Manargoody have been classified agreeably to the scale forwarded with my letter of the 17th instant, with the specimens, and the prevailing kinds are mussub and regada, the latter predominating; the greater portion of the lands have fallen into the third and fourth tarams of the scale; in Manargoody the sixth and seventh tarams will, however, be found in many villages, they are, when irrigated, very productive, the roots of the paddy seem to find their way down easier than in the regada soils, and they are also easier to plough. The sub-soils of these talooks are usually clay, clay with sand, clay with lime-stone nodules, pure sand.

75. It is premature in the present stage of affairs to speak with any certainty regarding the teerwah to be hereafter fixed, the numerous details for framing the assessment being yet under preparation; but it must be borne in mind that there is but little waste wherewith to make good the amount relinquished by the introduction of a light-

In Tirumulastanam, upon examination, the out-turn came to 66 Harris cullams per acre of kar paddy in one field of this description of soil.

ened assessment. Still, from what I have seen during last season's work, and what I have gathered from conversations with the ryots, it appears to me that Mr. Hall's rates, advocated by him, as shewn in paragraph 21, are very fair and moderate. He has, however, put a larger amount of land under the first and second rates than will fall to them under the present classification.

I have, &c.,

(Signed) G. BANBURY,

Deputy Dir. Rev. Settlement.

ENCLOSURE A.

STATEMENT shewing the Beriz of the Ain villages in Manargoody and Chellumbrum talooks, including nunjah, poonjah, and totacal.

Fusly.	Net Beriz of Manargoody Ain villages, including nunjah, poonjah, and totacal, also Streemushnam.			Net Beriz of Chellumbrum Ain villages, including nunjah, poonjah, and totacal.			Fusly.	Net Beriz of Manargoody Ain villages, including nunjah, poonjah, and totacal, also Streemushnam.			Net Beriz of Chellumbrum Ain villages, including nunjah, poonjah, and totacal.		
	RS.	A.	P.	RS.	A.	P.		RS.	A.	P.	RS.	A.	P.
1231	86,154	11	6	66,264	2	4	1250	1,70,094	15	6	1,32,944	8	2
32	1,25,261	12	6	81,192	11	2	51	1,29,182	12	8	1,06,375	5	6
33	88,520	10	3	77,223	9	7	52	13,312	5	5	95,207	4	4
34	16,888	5	4	81,614	12	4	53	1,17,842	4	3	1,14,597	14	1
35	1,15,134	0	6	86,744	12	10	54	1,28,908	14	2	1,25,792	3	11
36	17,068	6	7	85,533	10	6	55	1,45,414	8	2	1,38,475	6	9
37	78,490	3	1	69,732	4	5	56	1,79,447	6	2	1,68,788	14	1
38	72,567	2	7	68,675	7	4	57	1,75,414	14	8	1,59,949	12	3
39	82,787	12	4	69,541	14	0	58	1,36,996	8	9	1,30,679	3	3
40	73,987	6	7	52,422	6	5	59	1,10,328	9	9	1,15,615	12	7
41	57,025	6	1	48,776	6	7	60	1,59,714	3	6	1,51,264	10	2
42	77,668	11	8	62,958	1	10	61	1,58,939	5	0	1,63,487	9	8
43	93,795	13	5	74,557	10	6	62	1,47,931	14	4	15,21,101	3	4
44	1,24,150	15	10	1,01,650	6	1	63	1,42,154	11	6	1,35,865	5	7
45	1,30,145	14	1	1,06,286	10	9	64	1,59,847	9	7	1,53,319	6	8
46	1,31,443	13	0	1,03,507	13	11	65	1,72,567	12	5	1,74,982	9	11
47	15,286	13	7	1,21,082	6	5	66	1,75,597	6	1	1,88,606	3	4
48	1,65,986	4	9	1,40,789	1	4	67	1,69,740	11	9	1,84,754	7	5
49	1,69,366	8	4	1,46,362	1	6							

(Signed) G. BANBURY,

Deputy Dir. Rev. Settlement.

ENCLOSURE B.

TO MAHAJANUMS, KOOD CUMMATUNS NATTAMARS, PARACOODY, AND
POLIGARS.

Karavedy Lands.

Kudder.	P.	S.	F.	C.	Kai.	P.	S.	F.	C.
Ani..	0	28	10		...	0	14	5	
Russoomas Nasser. } Kanagy Russam... }	0	2	9		...	0	0	56	
						0	0	28	
Kovil Magamy.. ...	0	0	56		...	0	0	56	
Grama Sellavce. ...	0	2	65		...	0	2	65	
	0	33	60			0	18	50	

Poovasy or 2nd Crop.

0	15	9		0	7	44
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TO OOLCOODIES.

Kudder.	P.	S.	F.	C.	Kai.	P.	S.	F.	C.
Ani..	0	33	60		...	0	16	70	
Saderward	0	2	9		...	0	0	70	
Comassy Kussooms.	0	0	70		...	0	0	28	
Kovil Muckamy ...	0	0	56		...	0	0	56	
Grama Kurch. ...	0	2	65		...	0	2	65	
	0	40	20			0	21	49	

Poovasy.

0	18	8		0	9	11
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TO MAHAJANUMS, &c.

Maunnel or Sandy.

Kudder.	P.	S.	F.	C.	Kai.	P.	S.	F.	C.
Ani..	0	22	40		...	0	11	20	
Saderward	0	1	4 $\frac{3}{4}$...	0	0	42 $\frac{3}{8}$	
Kanagy Kussooms	0	0	42 $\frac{3}{8}$		...	0	0	14 $\frac{1}{8}$	
Kovil Muckamy...	0	0	56 $\frac{1}{2}$...	0	0	56 $\frac{1}{2}$	
Grama Sellavce ...	0	2	65		...	0	2	65	
	0	27	47 $\frac{1}{2}$			0	15	37 $\frac{1}{2}$	

Poovasy.

0	11	76 $\frac{1}{2}$		0	7	44 $\frac{1}{2}$
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To OOLCOODIES.

	Kudder.	Ps.	F.	C.	Kai.	Ps.	F.	C.
Ani.		0	28	10	...	0	14	5
Saderward ..		0	1	32½	...	0	0	56½
Russoom		0	0	56½	...	0	0	28½
Kovil		0	0	56½	...	0	0	56½
Grama Sellavee...		0	2	65	...	0	2	65
		0	33	60		0	18	50½

Poovasy.

0	15	9½	0	7	44½
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ENCLOSURE C.

STATEMENT shewing nunjah cultivation, revenues, and average selling price in the talooks of Manargoody and Chellumbrum.

Fus- lies.	Total nunjah Beriz.					Average sell- ing price of white paddy per acre in the town of Chellumbrum.			Kusser collection in poonjah land.			REMARKS.
	Cs.	As.	RS.	A	P.	RS.	A.	P.	RS.	A.	P.	
1233	13,650	15½	1,33,016	1	5	131	11	2	This statement does not include the resumed jag- hire villages of Kolymullay and Palliemcottah, the former of which are rented, and the latter are not af- fected by the Cole- roon irrigation works. The prices here shewn are the average of each year; the rates ob- tained by the ryots in the months when heavy kists fall due are gener- ally lower.
34	15,849	8½	1,57,418	5	9	159	1	5	...	...	...
35	17,053	2½	1,70,983	12	4	112	3	5	...	...	...
36	16,390	15½	1,60,713	15	0	91	10	10	...	...	...
37	12,597	5	1,18,763	2	0	65	13	7	...	...	...
38	11,910	11½	1,09,332	2	3	82	3	0	...	...	...
39	14,202	8½	1,19,272	11	3	77	2	10	63	4	7	
40	9,738	10½	87,337	11	7	73	10	11	66	5	11	
41	7,707	10	62,943	8	10	72	15	2	77	8	3	
42	11,231	3½	99,395	13	2	94	5	9	173	15	10	
43	12,931	4½	1,18,934	1	8	128	4	0	70	13	10	
44	18,466	2½	1,76,486	0	10	94	3	8	1,790	11	3	
45	19,397	1½	1,87,264	15	2	70	4	7	1,500	12	3	
46	19,337	9½	1,87,601	9	10	103	12	7	3,457	0	0	
	2,00,464	12½	18,93,613	15	1	1,361	6	11	...	...	...
1217	22,797	15½	2,26,033	6	2	93	10	3	4,285	5	3	
48	24,662	7½	2,44,546	2	8	97	14	10	8,429	1	10	
49	25,299	1½	2,52,574	8	10	83	1	5	13,753	3	5	
50	24,517	12½	2,44,734	14	8	67	0	3	13,896	2	8	
51	18,862	½	1,89,811	11	3	53	2	2	13,003	0	11	
52	15,988	12½	1,57,572	15	6	63	10	1	14,014	7	2	
53	18,433	8½	1,82,232	8	4	70	1	2	19,194	9	10	
54	19,943	15½	1,98,509	8	2	75	0	3	23,449	0	3	
55	21,584	10½	2,17,814	11	7	91	2	4	27,475	3	6	
56	20,452	9½	2,09,321	5	11	97	6	9	34,437	2	0	
57	25,327	5½	2,58,513	12	5	74	11	5	34,681	6	3	
58	19,849	10½	1,96,900	2	10	58	1	8	23,742	0	0	
59	16,719	8½	1,61,325	0	1	65	2	8	22,163	4	10	
60	23,603	14	2,32,705	5	3	73	9	8	29,926	6	2	
	3,04,043	2½	30,32,596	1	8	1,068	10	11	2,87,455	6	1	

(Signed) G. BANBURY, Deputy Dir., Rev. Settlement.

ENCLOSURE D.

STATEMENT shewing the two-crop cultivation made in the Chellumam talook for Fuslies 1266 and 1267. As no fussal jasty is levied, the teerwah entered is the Ain assessment of the land.

No.	Villages.	1266.		1267.	
		Cawnies.	Teerwah.	Cawnies.	Teerwah.
		Caw. A. P.	Rs. A. P.	Caw. A. P.	Rs. A. P.
1	Connangoody	4 2 1	39 10 7	0 0 0	.....
2	Keerapaniam	6 5 0	33 12 9	6 7 3	36 12 1
3	Chedemberanadaporam ...	2 4 0	12 4 0	.....	.....
4	Kadavachury	1 6 2	6 9 5	5 2 0	25 11 9
5	Chedumberanathempattay...	2 8 2	12 3 1	.....	.....
6	Nuckraventhengoody... ..	17 13 3	212 15 8	30 7 1	364 1 3
7	Pinnathoor vauapathy... ..	0 4 2	3 10 1	.....	.....
8	Oothamasolemungaalem vadapady... ..	2 12 1	35 1 10	3 15 0	50 3 11
9	Gowrapattioo... ..	1 0 3	13 11 10	5 15 1	69 8 6
10	Ambagapooram	2 8 0	23 15 5	1 9 3	18 13 6
11	Arasapathoopoontengoody..	12 0 1	61 1 10	3 11 0	19 11 0
12	Maduranthaganellore... ..	1 2 2	7 2 10	1 2 2	7 2 10
13	Coappady	0 8 0	2 5 2	.....	.....
14	Vadackamangoody	3 0 0	28 3 0	.....	.....
15	Segangoody... ..	21 1 0	111 11 0	13 5 3	70 10 8
16	Thiroopanyuttem	1 14 0	6 9 5	2 3 1	11 9 5
17	Auyeepattay	39 8 2	206 0 3	.....	.....
18	Shooravaleendoor	2 1 2	28 10 2	.....	.....
19	Thooniseraniasadoo ... ..	.....	.....	5 0 3	49 10 8
20	Coomaramungakam ... ..	.....	.....	25 8 8	238 7 8
21	Sithalapady... ..	.....	.....	13 11 0	124 13 0
22	Thirooveruckolem ... ..	.....	.....	4 5 1	40 7 8
23	Sivepoory thenpady ... ..	.....	.....	1 0 0	5 4 0
Total...		122 5 1	850 10 4	123 9 1	1,132 15 6

STATEMENT shewing the two-crop cultivation made in the Manargoody talook for Fuslies 1266 and 1267.

No.	Villages.	1266.		1267.	
		Cawnies.	Teerwah.	Cawnies.	Teerwah.
		Caw. A. P.	Rs. A. P.	Caw. A. P.	Rs. A. P.
1	Chinnayediar	0 8 0	5 3 6	... ..	.....
2	Manargoody	8 3 3	111 1 6	11 2 1	153 3 6
3	Cooppungoody	41 13 3	566 15 4	32 8 3	449 3 8
4	Covil puthoo	34 12 2	433 8 4	20 2 2	289 4 2
5	Rajanthrasolegen	36 5 2	532 14 0	39 2 2	576 10 8
6	Agaram	10 10 2	151 12 0	3 8 0	38 0 0
7	Mathagady	11 13 0	161 11 0	18 1 3	248 8 0
8	Maramerthy cottagam	0 8 0	6 1 4	.....	.....
9	Mannar Poovelendoor	2 12 1	35 2 0	.....	.....
10	Odeyargoody	17 2 1	239 9 5	23 14 1	336 1 8
11	Coochoor	20 3 1	276 1 0	1 3 0	16 3 1
12	Iyanoor... ..	17 13 2	56 14 6	15 7 0	84 10 0
13	Poliem Sauthengoody	20 13 1	220 3 0	16 3 1	173 6 6
14	Moneycodayan erooppoo ...	10 5 1	65 3 0	.....	.....
15	Poonavasel	2 2 3	11 12 0	.....	.....
16	Thavergoody	10 6 1	63 0 0	.....	.....
17	Mansloor	0 8 0	4 5 9	.....	.....
18	Sathiyoor	4 10 0	58 8 9	.....	.....
19	Poorthengoody	6 11 0	86 11 0	5 4 0	74 0 2
20	Therckoovirthangal	0 7 1	4 15 6	0 4 2	2 13 2
21	Vadeckoovirthangal	0 5 2	1 13 6	.....	.....
22	Cunthacoomaren... ..	14 3 2	85 2 3	16 8 2	100 1 10
23	Rathanellore keelpathy ...	6 11 3	95 8 8	3 0 0	43 11 6
24	Do. malepathy	2 1 1	25 12 4	2 15 0	37 10 0

STATEMENT showing the two-crop cultivation made in the Manargoody talook, &c.—
(Continued.)

No.	Villages.	1266.				1267.			
		Cawnies.		Teerwah.		Cawnies.		Teerwah.	
		CAW. A. P.	RS. A. P.	CAW. A. P.	RS. A. P.	CAW. A. P.	RS. A. P.	CAW. A. P.	RS. A. P.
25	Poothoor	8 1 1	118 15 0	11 7 3	167 8 4	11 7 3	167 8 4	11 7 3	167 8 4
26	Peroongaloor	25 0 0	367 9 0	30 7 0	420 6 0	30 7 0	420 6 0	30 7 0	420 6 0
27	Kiroongaloor	11 3 0	139 13 6	2 13 3	35 0 8	2 13 3	35 0 8	2 13 3	35 0 8
28	Needoongery	12 4 0	145 1 0	16 0 0	197 8 0	16 0 0	197 8 0	16 0 0	197 8 0
29	Malevenneyoor	4 14 2	69 15 6	1 10 0	23 3 4	1 10 0	23 3 4	1 10 0	23 3 4
30	Cothungoody	7 4 2	105 15 8	.....	.....	.....	.....	.....	.....
31	Nuttamalay	13 13 3	83 8 10	15 11 1	91 6 9	15 11 1	91 6 9	15 11 1	91 6 9
32	Anlcondanuttem... ..	6 3 2	86 8 3	9 8 0	129 15 10	9 8 0	129 15 10	9 8 0	129 15 10
33	Vadamoor	26 8 0	351 5 3	.....	.....	.....	.....	.....	.....
34	Codiyalem	5 6 2	68 3 5	.....	.....	.....	.....	.....	.....
35	Reddyoor	11 2 2	156 13 6	9 1 0	129 15 6	9 1 0	129 15 6	9 1 0	129 15 6
36	Malapooockathooray	7 12 2	54 14 0	.....	.....	.....	.....	.....	.....
37	Keelapooockathooray	4 0 0	52 15 0	1 5 3	18 5 0	1 5 3	18 5 0	1 5 3	18 5 0
38	Naramangoody	2 8 0	22 14 0	.....	.....	.....	.....	.....	.....
39	Keelacadamboor... ..	10 5 1	147 1 9	16 3 1	223 4 10	16 3 1	223 4 10	16 3 1	223 4 10
40	Chetty thangal	1 1 0	12 7 0	5 6 1	70 11 10	5 6 1	70 11 10	5 6 1	70 11 10
41	Malackadamboor	5 5 1	67 15 9	3 6 1	45 7 4	3 6 1	45 7 4	3 6 1	45 7 4
42	Radachoodamanea	3 4 2	45 13 9	.....	.....	.....	.....	.....	.....
43	Odeyoor	2 8 0	32 0 10	3 9 2	41 7 6	3 9 2	41 7 6	3 9 2	41 7 6
44	Canadamallore	10 14 3	124 10 0	6 12 3	77 11 3	6 12 3	77 11 3	6 12 3	77 11 3
45	Malerathamoor ... ..	.....	.....	8 8 3	127 14 7	8 8 3	127 14 7	8 8 3	127 14 7
46	Keelarathamoor ... ..	.....	.....	1 8 2	16 1 3	1 8 2	16 1 3	1 8 2	16 1 3
47	Veeranarckoody ... ..	.....	.....	2 10 3	4 4 3	2 10 3	4 4 3	2 10 3	4 4 3
48	Roothrasoalay ... ..	.....	.....	2 10 3	4 4 3	2 10 3	4 4 3	2 10 3	4 4 3
49	Ailoor ... ..	.....	.....	1 0 0	11 10 5	1 0 0	11 10 5	1 0 0	11 10 5
50	Poosithungoody ... ..	.....	.....	1 0 0	7 1 2	1 0 0	7 1 2	1 0 0	7 1 2
51	Conda eroopoo ... ..	.....	.....	8 5 3	43 1 4	8 5 3	43 1 4	8 5 3	43 1 4
52	Velepooddy ... ..	.....	.....	1 6 2	20 9 6	1 6 2	20 9 6	1 6 2	20 9 6
53	Parathoor ... ..	.....	.....	3 6 1	33 12 2	3 6 1	33 12 2	3 6 1	33 12 2
54	Poonthoattem ... ..	.....	.....	4 13 3	25 12 6	4 13 3	25 12 6	4 13 3	25 12 6
55	Velliagoody ... ..	.....	.....	3 10 2	18 9 0	3 10 2	18 9 0	3 10 2	18 9 0
Total...		469 14 2	5,606 5 1	381 1 2	4,682 3 7	381 1 2	4,682 3 7	381 1 2	4,682 3 7

(Signed) G. BANBURY, Deputy Dir., Rev. Settlements.

ENCLOSURE E.

STATEMENT shewing the total Beriz for ten years of the resumed jaghire villages in the Manargoody talook from Fuslies 1258 to 1267, under both Amanee and Ezabrah.

Fuslies.	AMANEE.		EZABRAH.		TOTAL.	
	No. of vil- lages under Ama- nee.	Beriz.	No. of vil- lages rented out.	Beriz.	No. of Vil- lages.	Beriz.
		RS. A. P.		RS. A. P.		RS. A. P.
Fusly 1258	15	12,699 11 10	15	14,560 12 2	30	27,260 8 0
" 59	1	13 14 3	29	31,303 4 3	30	31,317 2 6
" 60	1	18 6 2	29	31,242 8 10	30	31,260 15 0
" 61	6	4,468 2 1	24	26,454 2 3	30	30,940 4 1
" 62	2	1,066 13 2	28	30,930 8 10	30	31,997 6 0
" 63	2	709 10 6	28	30,806 10 0	30	31,516 4 6
" 64	1	481 0 6	29	29,853 9 6	30	29,834 10 0
" 65	1	522 7 3	29	29,017 0 6	30	29,539 7 9
" 66	1	630 12 4	29	29,109 3 11	30	29,740 0 3
" 67	3	7,038 2 6	27	25,838 0 11	30	32,876 3 5
Total...	...	27,667 0 7	...	2,78,615 13 2	...	3,06,282 13 9
Average...		...	...	...	...	30,628 4 7

(Signed) G. BANBURY Deputy Dir. Rev. Settlements.

ENCLOSURE F.—(Continued.)
 STATEMENT showing the poonjah or nunjah, and garden lands taram teerwah, in the villages of Streemushnam Mahanum distinctly for Oolcoody Mahajanum,
 as prepared from the Pymash Account of Mr. Ravenshaw in South Arcot.

No.	Villages.	OOLCOODY MAHAJANUM.									
		Poonjah teerwah per cawny.					Nunjah teerwah per cawny.				
		1st Taram.	2nd Taram.	Average Taram.	1st Taram.	2nd Taram.	3rd Taram.	4th Taram.	Average Taram.	RS. A. P.	Average Taram.
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		
1	Coorocoolencherry	...	...	...	...	...	...	...	...	RS. A. P.	...
2	Mosbath	...	...	...	...	...	...	...	...	...	...
3	Netooncherry	...	...	...	...	...	...	...	...	...	...
4	Nagarapandy	...	...	...	...	...	...	...	...	...	...
5	Salavaly	...	...	...	...	...	...	...	...	...	...
6	Goodolathore	...	...	...	...	...	...	...	...	...	...
7	Vadacopootoor	3 4 10	2 6 10	2 13 11	9 6 10	8 12 4	8 2 13 ¹ / ₂	6 9 4 ¹ / ₂	8 1 3 ¹ / ₂	...	...
8	Athoor	...	...	...	...	...	...	...	...	...	...
9	Saulamungalum	...	...	...	...	...	...	...	...	...	...
10	Madagalermanum	...	...	...	...	...	...	...	...	...	...
11	Walagooty	...	...	...	...	...	...	...	...	...	...
12	Vackarunary	3 1 0	2 3 0	2 10 0	9 5 6	8 11 0	7 13 0	6 14 11	8 3 1	...	...
13	Andivagapermal totum	3 0 6	2 9 6	2 13 0	...	...	...	...	7 0 11	...	...
14	Andivaganellore	2 15 1	2 8 1	2 10 11	...	...	...	...	...	...	...
15	Durma totum	1 12 0	1 5 2	1 8 7	...	...	...	...	...	...	...
16	Sooravaradanellore	...	...	...	...	...	...	...	...	...	...
17	Anundungooty	...	...	...	...	...	...	...	...	...	...
18	Ambojavullipettah	3 3 3	2 5 3	2 12 5	...	...	...	...	...	...	...
19	Vencatasmoodum	1 12 11	1 6 0	2 10 0	...	...	...	...	...	...	...
20	Streemushnam	1 14 2	1 7 0	1 11 3	5 9 7	4 11 10	...	...	...	...	...
21	Malapooliengooty	...	...	...	...	...	...	...	...	...	...
22	Selooppaanoor	...	...	...	...	...	...	...	...	...	...
23	Teroovetoray	...	...	...	...	...	...	...	...	...	...
24	Goodalore	...	...	...	...	...	...	...	...	...	...
25	Yarayore	...	...	...	...	...	...	...	...	...	...
26	Yelamungalum	...	...	...	...	...	...	...	...	...	...
27	Pootoor	...	...	2 11 6	...	...	...	...	...	...	...
28	Cullipaady	3 1 4	2 3 4	2 10 4	...	...	...	...	...	...	...

ENCLOSURE F.—(Concluded.)
 STATEMENT shewing the poonjah or nunjah, and garden lands taram teerwah, in the villages of Streemushnam Mahanum distinctly for Oolcoody Mahajanum,
 as prepared from the Pymash Account of Mr. Ravenshaw in South Arcot.

PAROOR MAHAJANUM.										
No.	Villages.	Poonjah teerwah per cawny.				Nunjah teerwah per cawny.				
		1st Taram.	2nd Taram.	Average Taram.	1st Taram.	2nd Taram.	3rd Taram.	4th Taram.	Average Taram.	
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
1	Coorocootencherry	2 10 0	.....	1 13 8	.....	.....	.....	.....	.....
2	Moshatlay	1 13 9	.....	2 1 41 3	.....	.....	.....	.....	.....
3	Nedooncherry	.....	1 14 11 1	2 3 6 2 2	8 14 3 7	8 3 4 2 7	7 8 3 7	6 10 1 1 4	7 13 10 1
4	Nagrapandy	2 5 4 3	2 1 10	2 1 0 1 2	7 7 7 3 1	7 4 1 3 1	.....	.....	7 13 8 1 7
5	Salavaly	.....	.....	1 12 1	.....	.....	.....	.....	7 5 10 1 6
6	Goodolathore	.....	.....	1 12 1	.....	.....	.....	.....	.....
7	Vadacopootoor	1 15 4	1 12 5	1 13 10	.....	.....	.....	.....	.....
8	Ahtoor	.....	.....	2 2 8	.....	.....	.....	.....	.....
9	Salamungalum	.....	.....	2 4 0	.....	.....	.....	.....	5 2 2
10	Madagalermanium	2 3 11	.....	2 2 2	.....	.....	.....	.....	.....
11	Walagoody	.....	.....	2 3 3	.....	.....	.....	.....	.....
12	Vackaramaury	.....	.....	.....	.....	.....	.....	.....	.....
13	Andivaragapermal totum	2 2 6	1 15 0	2 0 9	.....	.....	.....	.....	6 7 4
14	Andivaraganellore	2 1 1	1 13 7	1 15 4	.....	.....	.....	.....	5 7 6
15	Durma totum	.....	.....	.....	.....	.....	.....	.....	.....
16	Sooravaradanellore	.....	.....	.....	.....	.....	.....	.....	.....
17	Anundungoody	2 8 6	1 14 0	2 3 3	.....	.....	.....	.....	.....
18	Ambojavullipettah	.....	.....	.....	.....	.....	.....	.....	.....
19	Vencatasamoodum	.....	.....	1 13 9	.....	.....	.....	.....	.....
20	Streemushnam	.....	.....	.....	.....	.....	.....	.....	.....
21	Malapooliengoody	.....	.....	.....	.....	.....	.....	.....	.....
22	Selooppannoor	.....	.....	.....	.....	.....	.....	.....	.....
23	Teroovertoray	.....	.....	.....	.....	.....	.....	.....	.....
24	Goodalore	.....	.....	.....	.....	.....	.....	.....	.....
25	Yarayore	.....	.....	.....	.....	.....	.....	.....	.....
26	Yelamungalum	.....	.....	1 15 0	.....	.....	.....	.....	.....
27	Pootoor	2 0 2	1 13 9	1 15 0	.....	.....	.....	.....	.....
28	Cullipandy	1 15 10	1 12 4	1 14 0	.....	.....	.....	.....	.....

(Signed) G. BANBURY, Deputy Dir., Rev. Settlement.

Letter from H. NEWILL, Esq., Director of Revenue Settlement, to J. D. SIM, Esq., Secretary to the Board of Revenue; dated Madras, 27th August 1859, No. 776.

OPENING REMARKS.—A report on the general operations of the Settlement Department for the past year was furnished on 25th March last, I have now the honor to submit a definite proposal for the Settlement of the Revenue for the talooks of Chellumbrum and Manargoody in the South Arcot District.

2. I append to this a report on these talooks drawn up by my Deputy, Mr. Banbury, which affords a description of the locality, and much valuable information regarding its past Revenue administration, and also regarding the classification of the lands for the formation of the new assessment, the details of which process he most ably and energetically superintended. Mr. Banbury's long experience in the South Arcot District, and his zealous habits of business, have enabled him to draw up his account of these two talooks so fully, that I shall refrain from more than a very brief notice of most of the subjects comprised in it, and reserve my more lengthened remarks for the principles upon which the assessment has been formed, and such further elucidation of the subject as may appear necessary.

GENERAL DESCRIPTION OF THE LOCALITY.—3. The Chellumbrum and Manargoody talooks are part of the Doab formed by the Coleroon and Vellar rivers, and run from the sea about twenty-five miles inland, passing, in the western extremity, beyond the limits of the Coleroon delta, and terminating in the uplands bordering the Trichinopoly District. This western tract comprises the divisions known as Paliemcottah and Streemushnam, which present in their arid red soil, as well as often in the luxuriance of trees and shrubs, a contrast to the level plain of the delta with its black alluvial soil and extensive paddy cultivation. The area is 286 square miles, which is found to be about fourteen square miles in excess of the former revenue accounts.

4. This tract of country has not, I believe, come under the observation of the Geological Survey Department in much detail, and minute information as to its geological features is not, therefore, available. It may suffice, however, to state that the delta and sea coast belt of sand, seem to present no peculiar features, at least to non-professional observation, while, in the upland divisions above alluded to, the laterite and ferruginous sandstone give the character to the superincumbent red soil. The well known belt of cretaceous rock in this

latitude of the peninsula, does not extend sufficiently eastward to reach this locality.

5. The Streemushnam division consisting of twenty-eight villages, with an area of about twenty square miles, as above observed, does not belong to the delta, but partakes of the character of the adjacent dry talooks of Trichinopoly. The soil is arid and inferior, and the tract ill supplied with water. There are a few small tanks and jungle streams scantily supplied, and about 715 acres of precarious irrigation is carried on from them in fifteen villages. The people are generally poor, but somewhat industrious. They have extended their cultivation since the recent reduction of assessment, with which they seem very well content. These villages present now a contrast to their former state of prosperity, which is indicated by traces of houses and other buildings which have gone to ruin, and more particularly by the debris of the anicut, which once supplied it with water from the Vellar through irrigation channels, which can yet be traced.

6. The Paliemcottah jaghire, comprising forty-four villages and about forty square miles, the assessment of which has already been made by the Collector, and approved in Extract Minutes of Consultation, 26th October 1857, No. 1,093, is very much of the same character as Streemushnam.

7. The Kolymullay jaghire may also be here briefly noticed, as it has been held under a different tenure from that in other parts of these talooks since its lapse to Government in 1830. It comprises thirty villages in the Manargoody talook well irrigated from the Viranum tank. The lands are some of the most fertile to be found in these talooks, but they have never come under any regular ryotwar money assessment. Formerly they were held under the sharing system, or more frequently let out on a rent for each village, which latter practice has continued up to the present time. The present assessment, upon the whole, is admitted to be much more favorable than in most other parts of the talooks. A history of this jaghire will be found in paragraphs 53 to 63 of Mr. Banbury's report.

IRRIGATION.—8. The delta lands of this Doab owe their fertility to the waters of the Coleroon, which were formerly diverted from their course by temporary earthen dams and conveyed to the Viranum tank which is a long shallow reservoir formed by an embankment about ten miles in length on the west of the Manargoody talook. This precarious mode of supply was superseded by the lower Coleroon anicut constructed in 1836, and with the benefits of which the name of Captain (now

Colonel) A. Cotton, its projector, is warmly associated in the minds of the people.

9. The hydrographic map, constructed at my request by the Survey Department, will illustrate the system of irrigation. The Vadavar channel from the anicut conducts a supply to the Viranum tank, besides irrigating about seventy-three villages on its way. Next in importance, as a channel of irrigation, is the Rajahvaikal, led off also from the anicut, and skirting the bank of the river. It irrigates about thirteen villages in Manargoody and sixty-five in Chellumbrum, to which latter its supply is chiefly directed. This and the Vadavar channel are equally rich in the deposited they bring to the lands, which have a decided advantage over those more remotely situated from the source of supply, as the rich alluvium is deposited in the earlier progress of the stream, while some of the distant localities not only receive little or no such deposit, but are also dependant sometimes on the drainage of the more favored lands impregnated with deleterious ingredients washed out of the soil. The above two channels furnish the best irrigation as regards certainty of supply and quality of the water.

10. Next in rank comes the supply from the Viranum tank, which is afforded by eighteen sluices to about eighty-one villages; much of the alluvium held in solution by the water is deposited in the tank without reaching the land. Of nearly the same relative value is the supply of the Khan Sahib channel, including its branch leading to Gavara-pat. It derives its supply from the surplus of the Viranum tank, and from the waste water of the Vadavar irrigation collected after use in the Paruvadiwodi, and irrigates twenty-five villages of Chellumbrum.

11. It also forms a navigation canal in connection with the Vadavar by a lock near Lalpett, and thus affords water carriage from the anicut to Porto Novo. Traffic is thus carried on between the Trichinopoly and Coimbatore Districts and Porto Novo to some extent, though not very considerable, in consequence of the insufficiency and uncertainty at times of the supply of water in the upper parts of the line. The channel is more particularly used in connection with the iron works at Porto Novo, and is not generally adopted by the ryots as a means of transporting their grain.

12. The supply derived from the Karangooly and Budangudi channels, taken from the northern extremity of the Viranum tank, and running in a direction parallel with that of the Vellar river, is preca-

rious, and that collected by the Ponnany channel from the wastage of these, and from other sources, is equally inferior. These distinctions in the quality of irrigation are here deserving of notice, as they are taken into account in fixing the assessment, as will presently be seen.

13. The irrigation may be classed according to the means of supply, as follows :—

Means of irrigation.	CHELLUMBRUM.		MANARGOODY.		TOTAL.	
	No. of Vil- lages.	Extent in acres.	No. of Vil- lages.	Extent in acres.	No. of Vil- lages.	Extent in acres.
Vadavar channel ...	...	...	73	9,864	73	9,864
Rajahvaikal ...	61	16,340	14	3,430	75	19,770
Khan Sahib channel ...	19	8,264	...	...	19	8,264
Gavarapet do. ...	3	976	...	...	3	976
Viranum tank ...	...	...	79	24,128	79	24,128
Budangudi channel ...	22	4,974	...	...	22	4,974
Karangooly do. ...	12	3,259	...	...	12	3,259
Ponnany surplus do. ...	16	3,997	1	71	17	4,018
Total...	133	37,810	167	37,493	300	75,303

PAST REVENUE ADMINISTRATION.—14. The past Revenue administration of these talooks has been so fully described by Mr. Banbury in his report, that the subject may be conveniently passed over here in a few words, so as not to encumber this paper with matter not directly bearing upon the formation of the new Settlement.

These talooks formerly belonged to the Trichinopoly District, and were transferred to South Arcot in 1805. A money assessment has been in existence from the first, except for the Kolymullay jaghire. The villages of the delta, under the influence of irrigation, were grouped together for assessment according to their advantages in this respect, which, however, have materially altered since the construction of the lower anicut works in 1836. In consideration of the great advantages thus conferred on the fifth class villages, an increase was made in the assessment of one-third, which still left them in a favorable position compared with many of the other classes, as is evidenced by the temporary reductions in 1854 being made at 10 per cent. for the fifth class, while they were 20 per cent. for the other classes.

The following table shews the rates per acre for each class of villages :—

Tahans.	FIRST CLASS VILLAGES.				SECOND CLASS VILLAGES.				THIRD CLASS VILLAGES.			
	Amount of temporary remission.		Remaining assessment.		Amount of temporary remission.		Remaining assessment.		Amount of temporary remission.		Remaining assessment.	
	Present assessment per acre.	RS. A. P.	RS. A. P.	RS. A. P.	Present assessment per acre.	RS. A. P.	RS. A. P.	RS. A. P.	Present assessment per acre.	RS. A. P.	RS. A. P.	RS. A. P.
1	2	3	4		5	6	7		8	9	10	
1	11 4 0	2 4 0	9 0 0	9 14 10	9 14 10	1 15 8	7 15 2	RS. A. P.	9 4 3	1 13 7	7 6 8	RS. A. P.
2	10 9 5	2 1 9	8 7 8	9 4 3	9 4 3	1 13 7	7 6 8	RS. A. P.	8 9 7	1 11 2	6 14 5	RS. A. P.
3	9 14 10	1 15 8	7 15 2	8 9 7	8 9 7	1 11 2	6 14 5	RS. A. P.	7 15 1	1 9 3	6 5 10	RS. A. P.
4	9 4 3	1 13 7	7 6 8	7 15 1	7 15 1	1 9 3	6 5 10	RS. A. P.	7 4 5	1 7 2	5 13 3	RS. A. P.
Average...	9 14 10	1 15 8	7 15 2	9 4 3	9 4 3	1 13 7	7 6 8	RS. A. P.	8 4 4	1 10 5	6 9 11	RS. A. P.
Tahans.	FOURTH CLASS VILLAGES.				FIFTH CLASS VILLAGES.				Present assessment total of columns 16 and 17.			
	Amount of temporary remission.		Remaining assessment.		Amount of temporary remission.		Remaining assessment.		One-third of Column 14.		RS. A. P.	
	Present assessment per acre.	RS. A. P.	RS. A. P.	RS. A. P.	Present assessment per acre.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
	11	12	13		14	15	16		17	18		
1	8 9 7	1 11 2	6 14 5	RS. A. P.	5 4 8	0 8 4	4 12 4	RS. A. P.	1 12 3	6 8 7	RS. A. P.	
2	7 15 1	1 9 3	6 5 10	RS. A. P.	4 10 1	0 6 9	4 3 4	RS. A. P.	1 8 8	5 12 0	RS. A. P.	
3	7 4 5	1 7 2	5 13 3	RS. A. P.	3 15 6	0 6 3	3 9 3	RS. A. P.	1 5 2	4 14 5	RS. A. P.	
4	6 9 11	1 5 1	5 4 10	RS. A. P.	3 4 11	0 5 3	2 15 8	RS. A. P.	1 1 8	4 1 4	RS. A. P.	
Average...	7 9 9	1 8 3	6 1 6	RS. A. P.	3 15 6	0 6 3	3 9 3	RS. A. P.	1 5 2	4 14 5	RS. A. P.	

15. The dry-land assessment in the delta villages formerly varied in different villages, but one uniform rate of Rupees 3 a cawny, or Rupees 2-4-4 an acre, was substituted for the whole, in Fusly 1264; on dry lands brought under irrigation, a further water tax of Rupees 6 a cawny, subsequently reduced in 1856 to Rupees 5, equivalent to Rupees 3-12-6 an acre, has been levied, the result thus obtained for

the two-fold tax being often widely different from the regular wet assessment of similar land under irrigation. The assessment of garden lands was at the same time reduced from Rs. 15-12-0 to Rs. 10-15-0 a cawny, equivalent to Rupees 8-5-0 an acre.

16. In the Strimushnam villages, the assessment has varied both with the kind of crops and the class or caste of the occupants of the land. The following is an abstract of a table of the assessment.

	Poonjah.	Nunjah.	Tottum.	
	RS. A. P.	RS. A. P.	RS. A. P.	
1 Teervah on Sudras.				{ Intermediate rates for dry 43, and for irrigated 46 in number.
Highest	4 14 1	10 14 0	10 15 0	
Lowest	3 8 0	6 2 0	10 15 0	
2 Do. on Brahmins.				{ Intermediate rate for dry 27, and for irrigated 19 in number.
Highest	3 4 10	9 6 10	10 15 0	
Lowest	1 5 2	5 2 8	10 15 0	
3 Do. on Brahmins non-resident.				{ Intermediate rate for dry 32, and for irrigated 10 in number.
Highest	2 10 0	8 14 4	10 15 0	
Lowest	1 12 4	5 2 2	10 15 0	

17. The nature of the tenure of the Kolymullay jaghire villages has already been described. It continues at present to be a rent, either to the villagers, or sometimes to others who offer more favorable terms than the villagers.

STATISTICS.—18. Proceeding now to the statistics of these talooks, it will be convenient to notice the villages under the classes or divisions in which they have been hitherto distinguished in the accounts. The following Statement shews these particulars, and the villages as now entered in the survey records:—

NO. OF VILLAGES BY REVENUE ACCOUNTS.				NO. OF VILLAGES BY SURVEY ACCOUNTS.		
Class.	Chellumbrum.	Manargoody.	Total.	Chellumbrum.	Manargoody.	Total.
1st	9	33	42	...	...	...
2nd	16	37	53	...	...	...
3rd	10	21	31	...	...	...
4th	28	16	44	...	...	...
5th	91	32	123	...	...	...
Paliemcottah already settled	45	...	45	...	...	...
Dry Villages	"	3	3	...	...	...
Kolymullay villages.....	"	30	30	...	...	...
Strimushnam	"	28	28	...	...	...
Total...	199	200	399	190	194	384
Shrotriem...	...	4	4			
Mazras or hamlets...	27	204 6	403 33			

19. The survey records thus give fifteen villages less than the former accounts. This arises from the lands of some villages being so interlaced that it was impossible to survey and map them separately, without involving the greatest intricacy. There seems no doubt that several, thus clubbed together, were formerly sub-divided in the most arbitrary manner from accounts, without any reference to the relative position of the fields. The Survey takes the fields of villages thus intermingled, consecutively in order of their position, and numbers them accordingly, the accounts distinguishing the village to which each field belongs by

the initial of the name of it. The villages thus treated are specified in the appendix.

20. As these villages were surveyed before the Settlement Department came into existence, there was no previous demarcation, and the Survey Department took matters as it found them. The Collector may, with advantage, submit arrangements for the requisite amalgamation of these villages, which would never be more than two into one, or a re-adjustment of their boundaries, if any special circumstances seem to call for it. Similar cases now occurring, are dealt with by the Settlement Department in the Demarcation.

21. The population in proportion to the area is—

	Sq. M.	Population.	Per Sq. M.
Chellumbrum.....	174	63,184	363
Manargoody.....	112	46,760	418
Total...	286	1,09,944	385

indicating a prosperous state of things, particularly in Manargoody where it exceeds 400 to the square mile.

22. This and other statistical accounts are gathered mostly by the establishment, from the village officers, with such checks as the temporary location of the classifiers in the village admits of; but the existing returns furnished to the Collector necessarily form the basis of the calculation, as the Department could not institute a regular census without delaying its own proper work, and special arrangements being made for the purpose.

23. The following table exhibits the several classes of the population :—

Population.		Chellumbrum.	Manargoody.	Total.
	Hindoos.....	60,562	43,931	104,493
	Mahomedans.....	1,158	2,410	3,568
	Christians.....	1,464	419	1,883
	Total...	63,184	46,760	1,09,944

24. The Mahomedans are about $3\frac{1}{2}$ per cent., the Christians nearly 2 per cent. of the whole. These two classes are scattered about mostly in Chellumbrum, and are engaged for the most part in agriculture. The Christians are chiefly Roman Catholics.

25. The description of houses used by the population are classed as follows, and give one to six persons :—

Houses.		Chellumbrum.	Manargoody.	Total.
{	Upstairs.....	4	...	4
	Tiled.....	4,347	1,089	5,436
	Thatched.....	6,437	6,323	12,760
Total...		10,788	7,412	18,200

26. The hydrography of the talooks may be summarized as follows. Further particulars of irrigation have been given in a preceding paragraph :—

	Chellumbrum.	Manargoody.	Total.
Tanks in repair... ..	22	16	38
Do. out of repair... ..	22	4	26
River channels in repair....	168	26	194
Do. do. out of repair....	18	...	18
Private wells in repair... ..	540	145	685
Do. do. out of repair... ..	130	...	130
Anicut in repair... ..	...	1	1

27. The agricultural statistics are as follows :—

Items.		Chellumbrum.	Manargoody.	Total.
Ryo's.	Merasidars and Payakaries.	11,168	6,841	18,009
	No. of people depending upon cultivation.	50,742	38,989	89,731
Puttahs.	Single... ..	10,288	5,395	15,683
	Joint... ..	890	748	1,638
	Total..	11,178	6,143	17,321
Number of Ploughs.		5,691	4,111	9,802
Cattle.	Tilling... ..	11,754	9,278	21,032
	Cows....	8,428	4,050	12,478
	Goats and Sheep... ..	13,203	6,276	19,479
	She Buffaloes:	3,547	1,515	5,062
Cultivation of { Land... ..Acres.		56,174	35,510	91,684
Fusly 1266. { Assessment. Rs.		2,32,549	2,13,571	4,46,120

The average sizes of the farms, (if such limited extent of individual occupancy deserves the name,) the average amount paid per acre, the average stock per acre, and the average number of agriculturists dependant upon each acre of cultivation, are thus deduced :—

Items.	Chellumbrum.	Manargoody.	On the Total.
Average number of acres held by each Merasidar	Acres 5	5	5
Do. amount of assessment paid by do	Rupees... 21	31	25
Do. acres to a plough... ..	Acres.....10	9	5
Agriculturists to each acre... ..	Number... 1½	29	1½
Average assessment to each puttah... ..	Rupees... 21	35	26

28. In Manargoody, there are many large landholders, some paying as much as Rupees 7,000 a year for their lands. Nearly half of the whole number of puttahs is, however, under 10 Rupees here as elsewhere. The average extent of land in the puttah gives no idea of its minute sub-divisions, as each puttah includes, as a rule, many scattered patches of a diminutive size. This seems to be the remains of the old Pasengarei system, under which the whole lands of the village were constantly sub-divided among the cultivators, the object being to equalize the burden of assessment by the almost annual change of each ryot's land, so that all might share in turns in the good and bad. This minute division has thus unfortunately been permanently stamped in the more definite arrangements which have followed. I would refer to paragraphs 18 to 21 of my Report of 6th March 1858, for illustration of this subject.

29. The following is the rent roll as it stood for Fusly 1266 :—

		Manargoody.	Chellumbrum.	Total.
1	From 1 to 10	2,189	2,923	5,112
2	" 11 to 20	848	1,391	2,239
3	" 21 to 30	449	703	1,152
4	" 31 to 40	284	410	694
5	" 41 to 50	198	264	462
6	" 51 to 75	803	873	676
7	" 76 to 100	158	173	331
8	" 101 to 150	139	148	287
9	" 151 to 200	78	44	122
10	" 201 to 250	38	20	58
11	" 251 to 500	58	27	85
12	" 501 to 750	9	5	14
13	" 751 to 1,000	6	1	7
14	" 1,001 and upward	2	1	3
	Joint puttahs...	4,759	6,483	11,242
		698	568	1,266
	Grand Total...	5,457	7,051	12,508

30. The population in the delta, for the most part, seems in a thriving condition, and there are many of the Vellalar caste in particular, who are influential men, holding large tracts of land, and paying up to as much as Rupees 7,000 a year to Government. Whole villages in several cases, and considerable portions in others, are the property of a single individual or family, and the ryotwary element has, in such cases, virtually given place to the proprietary tenure in such cases. The Vellalars appear generally to be an intelligent, industrious class, though very litigious and independent; these latter qualities have frequently extended to insubordination to Revenue Administration. Mr. Banbury, in paragraphs 26 and 27 of his Report, gives an interesting description of this class. With the Vellalars, the Punniah or Puddiahs form a great contrast; the latter being Pariahs hold quite an inferior position, being mostly the laborers of the others, and are in the condition of semi-slavery, which more particularly exists under the Merasidars in the adjacent talooks of Tanjore. There are instances, however, of some of this class rising to respectability and wealth. In Strimushnam the Pullies and Brahmins prevail. They are poorer than their more fortunate neighbours in the delta, but contented and industrious.

31. A word will not be out of place about the means the people enjoy, or rather need for intellectual and moral improvement. There are the ordinary village schools, but there is no more general resort to them here than elsewhere. The amount of useful attainments acquired in these is an ability to read and write, with a knowledge of the elementary rules of Arithmetic. Some few of the influential people have, however, sent their sons to the Presidency College at Madras, a few also to the Government School at Cuddalore, while the branch of Patchappa's Charity Institution for Hindoos, in the great town of Chelumburam, is attended by about 150 boys. There seems to be a reluctance, (which is not uncommon even in countries more advanced in civilized institutions,) to divert the attention from agricultural pursuits in their ruder form, for the advantages of intellectual culture, which might lead to their abandonment, and certainly what has hitherto been done in the way of education, has tended to attract persons almost exclusively to the Public Service. The difficulty is yet to be met of providing a suitable education for the rural classes, the mass of whom must continue in agricultural pursuits, in such a way as will be acceptable and adapted to them.

AGRICULTURE.—32. A descriptive account of the crops grown in

Appendix H.
Do. I.

these talooks will be found in the appendix, and also a collection of "nature printed" impressions of the

principal grains and pulses in this part of the country. The cultivators here, as elsewhere, cleave strongly to their old traditional customs, and are content with the simplest implements, confining themselves mostly to the ordinary culture of paddy. The cultivation in the delta is regulated by the freshes of the Coleroon, which commence about the end of May or beginning of June, and decline after August or September. The sambah, or white paddy crop, is generally sown in July, and reaped about January. The kar, or coarse paddy crop, is sown about the same time, but comes to maturity about October, and if the first sowing is not delayed by the want of freshes or other causes, there is sufficient time left for a second crop of the same description. The out-turn of the kar crop is much inferior in quantity as well as quality to that of the sambah, or white paddy, and the price also is less, so that two crops of the former, with the additional risks of season and supply of water, as well as double expense of cultivation, may not be very much more remunerative than a single good crop of the latter. Whether the time the land is supplied with water is considered, or the profits of the year be taken into account, there seems no ground for charging the double kar crop with more than a single crop of the white paddy. It is not often that both a white paddy and a coarse paddy crop are raised consecutively in the same season. In places, however, these two crops are sown at the same time, and in the same field, the one crop ripening before the other is in ear, can be cut without much damage to the latter. This is a slovenly mode of cultivation, and I think a false expedient on the part of the ryots, for little more could be sown for the double crop than for a single one, as the plants of each kind require space for their growth in their earlier stages as well as afterwards. The imaginary saving in the expense of ploughing and weeding, in which the ryots have some faith, cannot be much, if the out-turn of each kind of crop is small, as it is admitted to be under such circumstances. The practice may, I think, rather be traced to the double chance the ryot has of securing some crop for the season; for if the one fails from want of water at a particular time, the other may, nevertheless, be secure. This calculation of chances is carried to an extreme in the dry crops, where three or four sorts are constantly sown together to guard against the risk of a total failure.

33. The extent of paddy cultivation is much influenced by the prices of grain: the figures in the margin, for the years subsequent to the construction of the lower anicut, most strikingly illustrate this. Where the prices keep within a tolerably high range, fluctuations do not much

Fuslies.	Acres irrigated.	Price of white paddy per garce.		
		Rs.	A.	P.
1247 ...	30,146	98	10	3
1248 ...	32,615	97	14	0
1249 ...	33,453	88	1	5
1250 ...	32,420	67	0	3
1251 ...	24,941	53	2	2
1252 ...	21,142	63	10	1
1253 ...	24,375	70	1	2
1254 ...	26,372	75	0	3
1255 ...	28,542	91	2	4
1256 ...	34,978	97	6	9
1257 ...	33,491	74	11	5
1258 ...	26,247	58	1	8
1259 ...	22,108	65	2	8
1260 ...	81,211	73	9	8
1261 ...	33,413	61	11	1
1262 ...	30,828	67	7	7
1263 ...	29,874	96	14	11
1264 ...	36,996	129	10	2
1265 ...	41,150	133	14	4
1266 ...	42,270	115	3	5
1267 ...	43,696	119	9	4

affect the area of cultivation, but, immediately upon their falling to such an extent as to trench upon the standard of moderate profit to the ryot, the effect is to check agricultural enterprise, and to reduce the area of cultivation, and with it the amount of surplus produce, which is a great element of prosperity. The proximity of the District of Tanjore, in which paddy forms the staple produce, tends to increase this influence of fluctuation of prices.

34. The unirrigated cultivation is also carried on in a rude manner, the appliances being of the

simplest kind, and, generally speaking, very little attempt being made in the artificial improvement of the land. Considerable labor, however, is frequently expended in reducing the surface so as to bring it under the influence of irrigation: for it is not uncommon to see fields undergoing this process of surface excavation to the depth of a yard, or a yard and a half, and even more; so great is the estimation of the advantages afforded by irrigation. It is not an unusual thing also for the richer ryots, who hold large farms, to let out the poorer dry lands on condition of the sub-tenants paying the assessment and without deriving any profit whatever themselves.

35. The principal crops grown on unirrigated land are Raggy, (Eleusine Coracana,) Cumboo, (Pencillaria Spicata,) Varagu, (Paspalum Scrobiculatum,) with a little Gingely seed, (Sesamum Indicum,) and Indigo, (Indigofera anil.)

36. The dry cultivation commences with the cumboo crop in May or June, which is reaped in about three months, when the ground is available for gingely seeds, gram or indigo. Other crops are put in about August or September. The practice of sowing several crops together in the same fields has been noticed above: this is very general in the dry lands, the object being to guard against an entire loss of a single crop by taking the chances of several. Sugar-cane is rarely cultivated, the whole extent being 33 acres in Fusly 1267, and this limited produce is not converted into sugar, but sold as an edible in the bazaar. Of cotton there is about 280 acres. Indigo, which seems

to be on the increase since the practice of manufacturing from the green leaf has been recently introduced, covered an area of about 1,550 acres in Fusly 1267. Gingely seed about 600 acres, and the valuable ground-nut about 40 acres. The following table gives the distribution of the several crops and their per-centage on the whole area:—

Crops.		CHELLUMBRUM.		MANARGOODY.		TOTAL.	
		Area.	Per-cent- age.	Area.	Per-cent- age.	Area.	Per-cent- age.
1	Paddy...	Acres. 27,298	Acres. 68.23	Acres. 22,420	Acres. 76.39	Acres. 49,718	Acres. 71.25
2	Raggy...	4,752	11.86	1,969	6.62	6,721	9.63
3	Cumboo ...	2,974	7.43	2,688	9.04	5,662	8.11
4	Cholum ...	466	1.16	...	...	466	.67
5	Cotton ...	472	1.17	423	1.42	895	1.28
6	Varagu ...	2,431	6.07	2,166	7.28	4,597	6.59
7	Gingely-oil seed ...	823	2.06	...	...	823	1.18
8	Indigo ...	617	1.54	74	.25	691	.99
9	Chillies ...	38	.08	...	...	38	.06
10	Lamp-oil seed ...	32	.08	...	...	32	.04
11	Black gram ...	38	.08	...	...	38	.06
12	Kundulu or Indian root	...	...	...	...	...	...
13	Plantains ...	99	.24	...	...	99	.14
		40,040	100.0	29,740	100.0	69,780	100.0

37. Manure, both for the wet and dry lands; is scarce, there being no hills or jungles to supply it from vegetable sources, and the scarcity of firewood leads also to the manure of cattle being used for fuel for culinary purposes; while again the absence of pasturage in the delta necessitates the removal of the cattle to other localities for a portion of the year. Upon the whole the agriculture in these parts strikes me as being superior to that in most of the northern Districts, and it doubtless has improved with the means of the ryots, particularly as the

extension of cultivation since the reduction of the assessment, has not been forced much beyond limits proportioned to the stock capabilities of the ryots.

SURVEY.—38. It is not necessary for me to dwell upon the subject of the survey of these talooks, as I have given a full account of it, with reference to its adaptation to the new land revenue settlement, in my Report, dated 6th March 1858, No. 81. It seems, however, proper to notice here that it was, in this locality, that the experimental survey was commenced, and all the difficulties of a novel undertaking of the kind on scientific principles had to be encountered. Much misapprehension also was entertained as to what was required in the survey. The result has been that, in some places, it has been carried to an unnecessary degree of minuteness, and in the Chellumbrum talook in particular, the new survey fields have unfortunately been frequently laid out arbitrarily, without much reference to the existing divisions of land and their boundaries. The latter circumstance presented serious difficulties in tracing the new fields for classification and adjusting the accounts to the altered divisions, but as the classifiers, aided by the Survey Department, have gone over them along with the ryots, there is every hope that the new arrangement will be successfully carried out with the introduction of the assessment, though it may require care and patience to secure this in some instances. The maps have been altered, as proposed in my Report of 6th March 1858, to correct the more glaring irregularities, and the lithographed copies of them, which are now being prepared, will materially aid in identifying the new fields and giving permanency to the survey and settlement.

39. During the survey, opportunity was taken of revising the boundary of these two talooks where they adjoin the Trichinopoly District. The arrangements thus made on the recommendation of the Collectors of the two Districts were sanctioned by Government in Extract Minutes of Consultation, dated 14th May 1858, No. 629, and the talook maps have been drawn up accordingly. In treating of the assessment, however, the Trichinopoly villages, transferred to South Arcot, have not been included in the statements, as they would have greatly disturbed the comparison of the proposed new settlement, as respects area, assessment and other statistics with the former accounts: these, however, have been dealt with exactly on the same principles as the rest. There being a prospect of the amalgamation of the two talooks, one set of numbers has been assigned to the total number of villages belonging to both, and one map has been prepared for the whole.

40. The following is a summary of the survey area of the several descriptions of land contrasted with that given in the old pymash accounts;—

		Old Pymash.	New Survey.	Increase.	Decrease.
		Acres.	Acres.	Acres.	Acres.
Government ...	{ Dry.....	48,726	35,275	0	13,451
	{ Wet.....	52,332	70,614	18,282	0
	{ Garden...	628	0	0	628
	Total...	1,01,686	1,05,889	18,282 Net. 4,203	14,079
Inam... ..	{ Dry.....	2,237	2,279	41	0
	{ Wet.....	4,272	4,510	238	0
	Total...	6,509	6,789	279	0
Porumboke ...	{ Dry.....	21,210	16,355	0	4,855
	{ Wet.....	8,520	4,039	0	4,481
	Total...	29,730	20,394	0	9,336
Total.....	{ Dry.....	72,174	53,908	0	18,266
	{ Wet.....	65,123	79,164	14,041	0
	{ Garden...	628	0	0	628
	Total...	1,37,925	1,33,072	14,041	18,894

Paliemcottah is not included Net. 4,853

It will be observed that much land has changed from one head to another under the new classification. The land borne in the accounts as dry, and charged in some places with water rate of irrigation, as well as land entered as dry but actually irrigated, has been now brought to the proper head. The increase in the Sircar or Government lands is made from portions of the porumboke or waste brought into cultivation. On the whole there is a total decrease of acres 4,853 or about three and a half per cent. On the whole there has been scarcely any concealed cultivation brought to light by survey, while the old measure-

ments also in general approximate to the real area, though of course with irregularities inseparable from the imperfect process adopted for the measurement.

CLASSIFICATION OF SOILS GENERALLY.—41. The principles upon which the classification of the soils in these talooks was made, with a description of the mode in which it was conducted, the inspections and other tests applied to the same during my tour in the locality, have

been so fully entered into in my report* on last year's operations, submitted on 25th March last, that it seems superfluous for me to repeat here the account of this process. For the Strimushnam dry villages the more recent table of classification was adopted, but to prevent complication, it has been, in this instance, adjusted to the table originally employed in these talooks.

42. The extent of land classified in these talooks is 1,12,740, acres, of which, 1,05,951 are Government and 6,789 are Inam lands. The former also comprise 70,512 acres of irrigation and 35,439 acres of dry land; and the Inams are 4,511 acres of irrigation, and 2,278 of dry land. A few shrotriem villages were also classified by mistake and are included in the following table, which exhibits the lands for the two talooks respectively arranged under the several classes of soil :



Tarams.	Description of soils.	CHELLUMBRUM.			MANARGOODY.			GRAND TOTAL.		
		Dry.	Wet.	Total.	Dry.	Wet.	Total.	Dry.	Wet.	Total.
		Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
1	Islands and other alluvial deposits...	110	.....	110	141	123	264	251	123	374
2	Permanently improved lands—garden, lands, near village site termed Nuttavāyi-oorvari.....	903	898	1,801	822	1,288	2,110	1,725	2,186	3,911
3	Best regar mixed with vandal or sand	940	14,391	15,331	535	17,242	17,777	1,475	31,633	33,108
4	Regar of ordinary quality	2,308	12,997	15,305	1,311	10,388	11,699	3,619	23,385	27,004
5	Inferior regar mixed with bad ingredients.....	2,430	4,506	6,936	1,298	2,529	3,827	3,728	7,035	10,763
6	Best massab rich in vandal	1,758	1,053	2,811	445	3,091	3,536	2,203	4,144	6,347
7	Good massab.....	3,874	1,247	5,121	912	1,773	2,685	4,786	3,020	7,806
8	Ordinary massab.....	2,651	795	3,446	949	442	1,391	3,600	1,237	4,837
9	Inferior massab.....	1,270	362	1,632	1,364	493	1,857	2,634	855	3,489
10	Best red earth.....	.....	.....	.....	74	30	104	74	30	104
11	Ordinary do. ....	.....	.....	.....	651	103	754	651	103	754
12	Worst do.	14	20	34	720	1	721	734	21	755
13	Regar or massab not fit for tarams 5 or 9	1,905	1,386	3,291	72	16	88	1,977	1,402	3,379
14	Sandy stony lands.....	250	30	280	21	...	21	271	30	301
15	Pure sand or gravel.....	581	156	737	13	...	13	594	156	750
	Total...	18,994	37,841	56,835	9,328	37,519	46,847	28,322	75,360	1,03,682
								Strimushnam...	...	10,181

43. It will be observed that there is a larger proportion of irrigated land in the best classes of regar and of massab in Manargoody than in Chellumbrum. This consists with the general character of the country, the better soil preponderating in Manargoody. The dry lands, however, rank somewhat higher upon the whole in Chellumbrum than in Manargoody.

44. The relative proportions of the different descriptions of soil may also be thus given for the localities with Strimushnam also distinguished.

	Chellumbrum.		Manargoody.		Strimushnam.	
	Acres.	Per centage	Acres.	Per centage	Acres.	Per centage
1 Exceptional series	110	18	264	56	.....	.....
2 Do. permanently improved lands.	1,801	3.17	2,110	4.50	523	5.13
3 Regar series.....	37,572	66.12	33,303	7.19	5,320	52.26
4 Massab or mixed	13,010	22.89	9,469	20.21		
5 Red series.....	34	.6	1,579	3.37	4,338	42.61
6 Sandy	4,308	7.58	122	.27	.....	.....
	56,835	100	46,847	100	10,181	100
Wet	37,841		37,519		715	
Dry	18,994		9,328		9,466	
	56,835		46,847		10,181	

GRAIN VALUE OF IRRIGATED LANDS.—45. I proceed now to the next process, viz., the determination of the grain values to be assigned to each class of soils. General inquiries were first made, before opportunity was afforded of testing the produce during the harvest, and a tentative scale inserted in the classification table. This, as being the result of very extensive investigations among the people, is entitled to consideration in comparison with the experiments of produce of the single season now expired. The examinations of produce in the two talooks amount to nearly 300 in number, and care was taken to render them as trustworthy as possible, many having been conducted by the Deputy Director himself. They are not, however, sufficiently numerous particularly in the poonjah lands, to afford in all cases the requisite data for assigning the grain value to the classes, but are valuable as a guide taken in connection with other considerations. The new standard

is the measure con.

The reputed Madras measure differs from this in the several Districts in which this denomination is found. In the present case, the above standard has been adjusted to the reputed measure by deducting one-eighth, which is found by testing the measures used in numerous villages to be the average difference. Still, the experiments of produce are a little over-stated, as the grain was measured the same morning it was reaped, and would thus give a larger quantity than when dry. The winnowing also could only sometimes be imperfectly done, as sufficient breeze is not always found in the mornings, and the protraction of the examination beyond a few hours would have afforded opportunities for fraud. The vicissitudes of season, and numerous accidents of cultivation and irrigation, are sufficient to disturb any calculations made for a single year, particularly in the form of averages. Upon the whole, the season must be characterized as a most favorable one, and the out-turn is to be taken as above the average. For the irrigated lands, the produce of a good season has thus been arrived at, as follows :—

Tarams.	Description of soils.	Harris cullum ^s per acr ^e .
1	Islands and other alluvial deposits	45
2	Permanently improved lands, gardens, lands near vil- lage termed Nuttavayi Oorvari..	40
3	Best regar mixed with vandal or sand	35
4	Regar of ordinary quality	30
5	Inferior regar mixed with bad ingredients... ..	28
6	Best massab rich in vandal	40
7	Good massab	35
8	Ordinary massab	30
9	Inferior massab	28
10	Best red earth..	30
11	Ordinary do.	25
12	Worst do.	20
13	Regar and massab not fit for tarams 5 or 9	18
14	Sandy stony lands... ..	15
15	Pure sand or gravel	15

46. This, however, requires to be adjusted to the fluctuations of season and liability to the partial failure of crops, which henceforth will receive no remission. The numerous ridges, which are required to regulate the irrigation, and to distribute the water according to the varying levels of the fields, require consideration, as they are included in the measured area, except in cases where they are very large, when they are separately measured. In Chellumbrum and Manargoody, a small deduction of half a link all round the exterior boundary of the field was made by the Survey Department under the orders of the Col-

lector. This is, however, entirely inadequate. From numerous observations, it is concluded that the unproductive portions included in the nunjah fields in this part of the country, such as small channels, exterior boundary banks, interior ridges, &c., to regulate the irrigation, amount to about 250 square yards in an acre, or about 5 per cent. of the area.

47. Taking into consideration then that the assessment is to be adjusted so as to provide for ordinary culture, the general run of seasons, good and bad, the unproductive portions of fields in boundary ridges, channels, &c., and also the circumstances of petty fees having hitherto been frequently deducted from the revenue, either in kind or in the form of a money allowance, I do not think that altogether 15 to 25 per cent., according to circumstances affecting the precariousness of the crops, is too much to be deducted from the calculations of the full crop to reduce the basis of assessment to the circumstances of a series of years with all the ordinary accidents of season and irrigation, and at the same time to an ordinary state of tillage. The deduction of 15 per cent. will suffice for the large proportion of the lands more favorably circumstanced as regards irrigation, &c., while 25 per cent. will not be too much for those less favorably situated, and a still further small deduction may be necessary for a few lands with very inferior irrigation. But I am anticipating the arrangement into grades of irrigation which will be more fully treated of presently.

COMMUTATION PRICES.—48. The conversion of the grain produce of the land to a money value is attended with difficulty, owing to the imperfect accounts of prices and the uncertainty often of the actual capacity of the reputed measures, which vary in practice almost in every village. The price lists are prepared in the talooks without much care, and do not represent accurately the value of grain in the ryot's wholesale transactions, as the bazaar price, which these lists profess to represent, are regulated by other circumstances also. The average prices of the whole District, forwarded to the Revenue Board, do not answer for the purposes of commutation in these two talooks, as a general average found by striking the mean of the weekly or monthly prices, belonging to several talooks without any reference to the quantities of grain to which they apply, is obviously a defective basis, and such average is also vitiated by the circumstance which has been repeatedly recorded, that the prices of paddy range much lower in these two talooks where it is the great staple produce, and where the adjacent paddy market of Tanjore tends also to keep down the price, than in other parts of the District generally, where this product is scarce. Mr.

Maltby, in his letter of 19th July 1851, gives the difference as 15 per cent., while Mr. Hall has recorded about 20 per cent. difference for the Kolymullay division.

49. The prices in the great market town of Chellumbrum, more or less rule those prevalent in these two talooks, and this is the great emporium for the grain. When prices are high in Cuddalore, some of the grain finds its way there, but at an additional cost of carriage. The port of Porto Novo, about seven miles from Chellumbrum, affords a means of export to Ceylon and the Mauritius, but the ryots' transactions are not generally connected with it, further than in the intermediate sale of their grain for the Chellumbrum market, which, therefore, may be taken as the standard for these talooks. The price lists for Chellumbrum are, moreover, found to be very imperfect, those for several years having been destroyed as waste paper, while some had to be obtained from the talook records without authentication in the Collector's office, and these again are not complete.

50. The months of February and March were, after investigation, determined as those in which the ryots mostly dispose of their grain. The kar or coarse rice crop is, in these talooks, comparatively small, and the price of the sambah or white rice has accordingly been taken as the standard. The market prices in Chellumbrum, for series of years past,

				Sambah paddy per pagoda.	
				Cullums.	Measures
Average of 10 years, from 1246 to 1255 Fusly...				6	9½
Do. of 10 do. from 1256 to 1265 do. ...				6	2
Do. of 10 do. from 1248 to 1257 do. ...				6	20½
Do. of 10 do. from 1258 to 1267 do. ...				5	11½
1st 20 years' average from 1246 to 1265... ..				6	5½
Do. 20 do. do. from 1248 to 1267				6	4½

NOTE.—24 Madras measures make 1 Harris cullum.

of the grain to the market, which goes out of the ryots' profits, for the grain is largely bought up in the talooks by the merchants, at the price ruling in the market towns with this deduction for cartage. The result of careful inquiry on this point is that this costs about two Madras measures per Harris cullum a bandy load, for an average distance of ten miles. This would modify the above average market rate and convert it, in round numbers, into 6½ Harris cullums as the ryots' selling price, which is the rate proposed for commutation. It is equivalent to Rupees 71-12-8 a Madras garce.

have averaged for the ryots' selling months a little over six Harris cullums to the pagoda. There is then to be considered the carriage

51. Taking the price of paddy for the whole District from Fuslies 1218 to 1267 in the months of February and March, as shewn in the

Appendix K.

appendix, the decennial averages range from about $4\frac{3}{4}$ to $5\frac{1}{4}$ Harris cullums to the pagoda, but this has to be modified as above explained in paragraph 48, to the extent of 15 per cent., and then to the further extent of two Madras measures the cullum, for average cost of carriage. This would convert the above figures into 6 Harris cullums and $7\frac{1}{4}$ Harris cullums, the average being, in round numbers, about $6\frac{1}{2}$ Harris cullums, as above arrived at. Several private accounts of merchants' transactions were also obtained from the richer ryots, and although implicit reliance could not be placed on these, they tended to support the above conclusion as to the rate to be fixed for commutation. The mass of the ryots, who were freely canvassed as to what they considered a fair remunerative price, ask no more than 7 Harris cullums the pagoda, so that the $6\frac{1}{2}$ now fixed appears in every respect reasonable. It has been taken without reference to the unusually high prices prevailing the last few years, which ought not to be allowed to disturb the results of more general investigations, although, in their proper measure, influencing the averages.

52. I may add that I place more confidence in the result of general investigation as to what is a fair remunerative price, which can be borne in all seasons, except perhaps in a very extreme case, than in arbitrary conclusions drawn from averages, the figures entering into which may be made to support somewhat varying results. In most localities, there is an acknowledged standard of price, not perhaps minutely defined, but traceable within certain limits, which is considered as fair, moderate and remunerative under ordinary vicissitudes, and this, checked by reference to averages and other circumstances, seems a sound basis for the commutation.

OTHER ASSETS OF ASSESSMENT.—53. The quantity of paddy produced per acre on the several classes of soil, and its commutation price being thus determined, it remains to take into account the value of the

Para. 25, E. M. C., straw which the Government determined should be reckoned among the assets of the assessment. It may be observed that, in all former assessments, this

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item has been left entirely to the ryots, and in the sub-letting of farms also the straw is never taken into account by the landlords, and the including it now in the assets of assessment is looked upon as a very liberal and parsimonious proceeding, and is perhaps the most unpopular part of the whole process. The value of straw to the ryots varies considerably in different localities; near large towns and halting places

on much frequented roads, it is doubtless a source of profit to the cultivators; but, in remote localities, it is of little value except for fodder, and for this its estimate is not very high, as the grain is frequently cut close to the ears, and the whole of the straw is grazed and rapidly trodden into the ground, for which, however, it thus forms a manure in somewhat larger quantity than ordinary stubble.

54. The quantity of straw produced varies so considerably in different seasons in relation to the grain, that the experiments made hardly furnish any satisfactory conclusions. Investigations were, however, made in numerous localities, and, following the formula universally employed by the ryots, a bundle of straw of about a man's load is taken for each cullum of paddy, and the value of this at 1 Anna as a fair price, though not always realized, particularly in remote localities. This would give from Rupees 2-6-0 to Rupees 0-10-0 as the value of straw per acre of paddy in the several soils. I am aware that it may be said that, in the poor soils, the straw is often larger in quantity in proportion to the grain than in the good soils; but the general principle of apportioning it, according to the grain, is fully recognized by the cultivators, and any differences of its ratio to the grain in different soils would, after all, not be very considerable in the whole amount of assets, so that it has been left undisturbed. I have thought it proper to shew distinctly this item, or it might conveniently, and certainly, with more satisfaction to the ryots, have been merged in the general estimate of out-turn by increasing the latter in a general ratio.

NET PRODUCE AS THE BASIS OF ASSESSMENT.—55. The question next comes, whether a proportion of the gross produce thus obtained, or of the net produce, should form the basis of the assessment. The latter is undeniably the correct principle, and, in favor of it, the Secretary of State for India has recorded his views in paragraph 15 of the Despatch, dated 15th December 1858, as follows:—

“I am satisfied that it is quite impossible to ascertain, with any approach to minute accuracy, either the gross or the net produce of each field; but I am at the same time convinced, that if either or both of these objects could be accomplished, the right course would be to take a fixed proportion of the net, and not of the gross produce. The expenses of cultivation vary greatly on areas of land of different qualities, yielding the same quantities of gross produce, and the net produce will of course vary inversely in the same degree. I do not desire that the Director of Settlement should endeavour to ascertain with precision the actual net produce of each field, but that in deter-

" mining the rates of assessment for the different qualities of land, the " principle which was laid down should be carefully borne in mind." The great objection to taking the gross produce is obviously that it over-taxes the poor soils and under-taxes the richer ones. Considering that none of the calculations, by which the estimated gross assets have been arrived at, can be taken as mathematically accurate, and that the conclusions, illustrated by these figures, are the result of discretionary deductions from a wider range of circumstances than could be condensed in any tabulated form, there seems no reason why a similar process should not be followed for arriving at the cultivation expenses and the net produce.

CULTIVATION EXPENSES.—56. The cost of cultivation will, doubtless, be estimated differently by different persons, and the fact is, that it does in itself vary considerably under vicissitudes of seasons, floods and other accidents, the sizes of the several farms, the condition of the cultivator, and the description of the crops grown, and numerous other circumstances. Attempts to get at the exact expenditure on this account from the ryots have obviously been of little avail beyond aiding in determining the relative cost for different descriptions of soil. The greatest labor is generally bestowed upon the better soils, although, theoretically, the poorer ones often require more expenditure to bring them into ordinary bearing; but practically, the ryots are content with the smaller return on these for the smaller amount of outlay, particularly as the return is generally less certain than in the superior soils.

57. There are broad distinctions, however, which are practically observable; some kinds of soil are easier worked according to their constituent parts; others again, such as sand lands, require more artificial aid in manure, &c.

The following table shews the conclusions that have been arrived at for paddy, and the average for the several dry crops, though, as above observed, any calculations of the kind can have no pretention to strict accuracy :

Vide Appendices
Y. and Z. for further
details.

Tarams.	Wet for Paddy.	Dry Average.		Tarams.	Wet for Paddy.	Dry. Average.	
	RS.	RS.	A.		RS.	RS.	A.
1	8	5	0	9	7	3	11
2	8	5	0	10	7	4	3
3	7½	5	0	11	6	4	0
4	7	4	13	12	5	3	8
5	7	4	6	13	5	3	8
6	8	4	11	14	} 4	3	4
7	7	4	5	15			
8	7	3	13				

These sums being deducted from the gross assets, the result will be the approximate net produce of the lands.

STANDARD ASSESSMENT FOR WET LANDS AS MODIFIED BY MARKETS, ROADS, GRADES OF IRRIGATION, &C.—58. The standard of assessment being arrived at as above, the modification to be made on account of markets, communications, and efficiency of irrigation now comes into consideration. The area of these talooks is so limited that, in some respects, the villages come nearly under the same conditions. I proposed at first to class all villages within a circle of a certain radius drawn round the market town of Chellumbrum as possessing special advantages of market, but a further examination into the relative condition of these villages shewed that they were not better than others, in consequence of their favorable position, and that the prosperity of villages was infinitely more affected by other circumstances, such as favorable irrigation, &c.; I, therefore, abandoned the intention of drawing any arbitrary line of distinction on this account.

59. As regards communications, it is observed that these talooks are intersected by two main roads, the trunk road No. 9, to Combaconum and Tanjore on the west, and the coast road on the east from Cuddalore through Chellumbrum to Sheally, Mayaverum and Tranquebar; a district road also connects the east and western portions of the talooks. The advantages thus are pretty equally distributed, and as branch roads will be constantly springing up, it does not seem necessary to go into further distinction of advantages in this respect. As regards water communication, there is the canal from the Viranum tank to Porto Novo, described in a former part of this report, and as this is used for irrigation also, it is proposed to consider the advantages of water transit, of which little advantage appear to be taken, in connection with irrigation. The grand distinction of external circumstances affecting the value of land, rests in the degree of efficiency of irrigation. This has been entered into in detail in an earlier part of this paper, expressly with the view of its application in this place without unnecessary digression from the subject of assessment.

60. I may, however, briefly observe that the irrigation of these talooks can by no means be classed as generally first rate, for it is dependant on the lower anicut, which receives only the surplus which passes over the upper anicut above Trichinopoly, and is, therefore, inferior in this respect, though some lands are favorably situated along the main feeders. A large tract of land is dependant upon the supply which the Viranum tank, by no means a perfect reservoir, can afford, and the levels of supply are in some other places unfavorable; some

parts are again dependant mostly upon drainage water, which is inferior in quality, and much more uncertain than that more directly supplied from the river.

61. It has been shewn that the irrigation may be graduated into three classes; much consideration has been given to the subject in communication with the ryots, who are unanimous in declaring this to be the main consideration which should regulate any modification of the assessment for external causes. Lists of the villages formed into three grades were made out by the ryots belonging to localities falling under all the varying circumstances; these were checked by the observation of my Deputy, who also availed himself of information from the Department Public Works. Besides irrigation, other circumstances, such as facility of water transit by the Porto Novo canal, have entered into the general consideration, and there is reason to conclude that the grades thus formed are such as are fair, and generally satisfactory, to the ryots themselves. In some of the Kolymullay jaghire villages, which have hitherto been rented on a more favorable assessment than that paid by ryots in other parts, although they are most favorably circumstanced for irrigation, there may be some dissension where the new assessment may be higher than the renters' rates. The small extent of tank irrigation in three villages of the division of Strimushnam have been ranged under the third grade, as it is dependant upon the precarious supply of rain collected in small tanks, and the soil also is inferior to that of the delta. A few lands mostly watered by picottahs have been provided for by a still lower class.

62. The distribution of the lands under each grade is thus shewn:—

MANARGOODY.			CHELLUMBRUM.		TOTAL.	
Grades.	No. of Villages.	Extent classified including Inam.	No. of Villages.	Extent classified including Inam.	No. of Villages.	Extent classified including Inam.
		Acres.		Acres.		Acres.
1.....	123	27,449	38	12,738	161	40,187
2.....	40	8,306	70	19,709	110	28,015
3.....	16	1,377	36	5,395	52	6,772
Extra.....	4	48	...	...	4	48
Total...	183	37,180	144	37,842	327	75,022
Shrotriems...	3	1,053	...	...	3	1,053
Grand total...	...	38,233	...	...	330	76,075

It thus appears that, on the whole, a large proportion of the villages have been classed under the first grade, and a comparatively

small area under the third grade, the former being prevalent in Manargoody where the irrigation is superior, while in Chellumbrum which includes the sandy tracts on the coast, and is further removed from the source of supply, and where the irrigation is inferior, the second and third grades prevail in a larger ratio.

63. In the hydrographic map of the talooks contained in the appendix, these grades have been colored, so as to make the whole arrangement apparent at once to the eye.

Appendix B.

MONEY RATES ON IRRIGATED LANDS.—64. It is high time now to arrive at the money rates which result from the above considerations. The statement in the appendix has been drawn up to shew the gross produce, its modification by deducting 15, 25 and 30 per cent., respectively, to meet the several grades of irrigation and other circumstances above described; also two-thirds of the net produce, after deducting cultivation expenses, and one-fourth of the gross produce, the proposed standards of assessment, and the rates which are now proposed for adoption. It will at once be observed that the proportion of one-fourth of the gross produce ranges much lower than the two-thirds of the net produce, and that for the higher classes in particular the rates are unduly low. The net produce, besides being a more correct principle in theory, seems to afford practically a more suitable scale for the assessment than the gross produce.

Appendix Y.

65. Taking then the calculations made for the medium or second grade of arrangement for the assessment, based on a deduction of 25 per cent. for hedges, banks and other unprofitable parts of the lands and petty fees, besides the vicissitudes of season, and the secondary quality of irrigation, the rates proposed as approximating to two-thirds of the net produce will be as follows:—

Description of Soils.	Class of Soil.	rs. A. P.			Or merging similar val ^u es together, the rates will be.				
		rs.	A.	P.					
Islands and other alluvial deposits - - -	1	7	8	0					
Permanently improved lands, gardens, lands near village sites termed Nuttavayi Oorvari - -	2	6	8	0	1	...	7	8	0
Best regar mixed with vandal or sand- Regar of ordinary quality - - - - -	3	5	8	0	2	...	6	8	0
Inferior regar mixed with bad ingredients	4	4	8	0	3	...	5	8	0
Best massab rich in vandal - - - - -	5	4	0	0	4	...	4	8	0
Good massab - - - - -	6	6	8	0	5	...	4	0	0
Ordinary massab - - - - -	7	5	8	0	6	...	3	8	0
Inferior massab - - - - -	8	4	8	0	7	...	3	0	0
Best red earth - - - - -	9	4	0	0	8	...	2	8	0
Ordinary do. - - - - -	10	4	8	0	9	...	2	4	0
Worst do. - - - - -	11	3	8	0					
	12	3	0	0					
Regar and massab not fit for tarams 5 or 9	13	2	8	0					
Sandy, stony lands - - - - -	14								
Pure sand or gravel - - - - -	15	2	4	0					

66. Next, with regard to the highest grade based upon a deduction of 15 per cent. from calculations for a *full crop* in a favorable year, it is to be considered whether a new set of money rates should be fixed, or whether raising the medium grade by one class would not suit the requirements. The latter, I think, approximates sufficiently near to the proposed standard of net profits for the purpose, and its adoption will prevent

	RS.	A.
*1.....	8	8
2.....	7	8
3.....	6	8
4.....	5	8
5.....	4	8
6.....	7	8
7.....	6	8
8.....	5	8
9.....	4	8
10.....	5	8
11.....	4	0
12.....	3	8
13.....	3	0
14 }		
15 }	2	8

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complication of accounts. The proposed first and second rates,* however, in the first grade, fall somewhat under the standard of net produce, but at the same time are much above that of one-fourth of the gross produce, and will probably be thought quite sufficient for a moderate assessment. In North Arcot, it was ruled that 10 Rupees a cawny was sufficient for the highest rate of nunjah; the highest rate now proposed, viz., Rupees 8-8-0 per acre, is equivalent to Rupees 11-3-10 a cawny, but it is for the best land with superior irrigation, and applies only to a few acres. For the third grade, which comprises only a comparatively small extent of land, it is found that reducing the assessment by one rate below the medium standard also approximates to the calculations made in the statement on the net produce of this grade, and will also avoid the complication of a new set of rates.

67. The rates thus formed for the several classes of villages under the three grades will be as follows:—

1st Grade.		2nd Grade.		3rd Grade.		Or merging similar values together, the rates will be.			
	RS. A.	RS. A.	RS. A.	RS. A.					
1	8 8	7 8	6 8			Classes merged.			
2	7 8	6 8	5 8			1st.	2nd.	3rd.	
3	6 8	5 8	4 8			RS. A.	RS. A.	RS. A.	
4	5 8	4 8	4 0						
5	4 8	4 0	3 8						
6	7 8	6 8	5 8		1	1,	8 8	7 8	6 8
7	6 8	5 8	4 8		2	2 and 6	7 8	6 8	5 8
8	5 8	4 8	4 0		3	3 and 7	6 8	5 8	4 8
9	4 8	4 0	3 8		4	4, 8 and 10	5 8	4 8	4 0
10	5 8	4 8	4 0		5	5 and 9	4 8	4 0	3 8
11	4 0	3 8	3 0		6	11,	4 0	3 8	3 0
12	3 8	3 0	2 8		7	12,	3 8	3 0	2 8
13	3 0	2 8	2 4		8	13,	3 0	2 8	2 4
14 }					9	14 and 15	2 8	2 4	2 0
15 }	2 8	2 4	2 0						

Each grade thus varies by 1 Rupee in the first three or four rates, by $\frac{1}{2}$ Rupee in the next four or five, and $\frac{1}{4}$ Rupee in the remaining.

I have tested this by the consideration whether the requirements of the grades might not be met by adjustment of $\frac{1}{2}$ Rupee for the first three or four classes, and $\frac{1}{4}$ Rupee for the rest; but, after carefully weighing all the circumstances, conclude that this adjustment would be quite insufficient to meet the case. I had also much consultation with the ryots in the different parts of the talooks on this point, and find the rate of difference of the grades now proposed is rather under, than above their views of the requisite adjustment.

68. Returning to the statement upon which the rates are based, it will be observed that the proposed assessment on the very poorest soils, compared with two-thirds of the net produce, runs up proportionately high, though in every case there is a profit left to the ryot; but this is unavoidable without descending to rates below what will be admitted as fair charges for irrigation in addition to land tax, and in reality, the net produce is not always so low as described in the statement as the cultivation is often slovenly, and the cost has been estimated for fair tillage, while the produce is taken from the actual out-turn, and not at what it might be brought up to by improvement of the soil. Any attempt to adjust this to the rigid standard of a fixed proportion of net produce would only tend to produce greater inequalities hereafter in the assessment, as the lands come under a different treatment in cultivation, &c. In the wet lands past experience shews that, whatever may be the theory of small net profits on the poorest soils, the water alone is a valuable commodity, which will easily bear to be taxed at about the lower proposed rate of assessment when applied for paddy cultivation.

DRY LAND ASSESSMENT.—69. The preceding calculations are confined to the irrigated lands, which comprise the greater part of the area of these talooks; and the proposal for the unirrigated land remains to be described. The dry land cultivation is thus of an exceptional character, forming as it does only a comparatively small portion of the whole tract. The produce is almost entirely used for home consumption, and does not come under the influence of market prices.

GRAIN VALUE.—70. As already explained, attention was chiefly given to ascertaining the quantity of the great staple produce of paddy raised per acre in the several soils. The greater variety of the dry crops and their frequent intermingled culture in the same fields, as well as sometimes the inconvenience of the locality for experiment by the Department, has rendered it impossible, in a single season, to get com-

plete data of the kind for every class of soil. General investigations were, however, made in addition to such experiments as could be undertaken, and the former are often not less valuable than averages drawn arbitrarily from figured accounts of actual produce, in which all the varied circumstances of the several crops can never be fully represented.

The four principal dry crops of cholum, cumboo, raggy and varagu have been taken for the several soils for which they are suited, and an average quantity assigned as a good crop for each class of soil per acre as the combined result of experiment and other investigations.

71. In the irrigated lands, a per-centage was deducted from what has been considered a good crop on the following considerations: the unproductive parts of the fields, such as hedges, banks for regulating water, the petty fees to devastanams, which should hereafter be left to the people and not included with the assessment, and above all the reducing the standard of the crops to meet the vicissitudes of season, and to exclude any ground whatever for remissions for ordinary failures. Although the reduction for the numerous little banks for regulating the water in the paddy fields, is not applicable to dry lands, still the unproductive portions may not be considered less, particularly as there is a fashion in places of leaving two or three yards unploughed all round the boundary of the fields. The vicissitudes of season also affect the dry crops much more seriously than those irrigated, and the locality under consideration is one particularly subject to drought; a wide margin is also required for lands under fallow, so that upon the whole a less deduction than 25 per cent. should not be allowed for the reduction of the good crop standard to that of one suited for all vicissitudes.

72. The straw of the dry grains in this locality is of little or no value to the ryots. It is often left to rot on the ground, sometimes used for fuel, and also at times for thatching huts. The cholum, which yields good fodder for cattle, is grown to a very insignificant extent. Under these circumstances, it has been thought best not to attempt a calculation of the item of straw, which would necessarily be vague for the assets of the assessment; but rather to take into account, in a general way in fixing the quantity of grain of the several kinds, the comparative advantages of the straw belonging to it.

COMMUTATION PRICES.—73. The accounts of prices of dry grains were found to be more imperfect even than those for paddy. Those of the Chellumbrum market have been taken as applicable for the purpose, and careful inquiry has also been added in the same way as for

Class.	Description of Soils.	ONE-FOURTH OF THE GROSS PRODUCE.					TWO-THIRDS OF THE NET PRODUCE.					Pro-posed rates.
		Cholum.	Cumboo.	Raggy.	Varagu.	Average.	Cholum.	Cumboo.	Raggy.	Varagu.	Average.	
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A.
1	Islands and other alluvial deposits	2 15 3	2 12 1	2 14 2	...	2 13 10	4 8 8	4 0 2	4 5 10	...	4 4 11	3 8
2	Permanently improved lands, gardens, lands near village sites termed Nuttavayi Oorvari.	2 10 0	2 5 10	2 5 9	...	2 7 2	3 10 8	2 15 5	2 15 5	...	3 3 2	3 0
3	Best regar mixed with vandal or sand ...	2 10 0	2 3 8	1 15 6	...	2 4 5	3 10 8	2 9 10	1 14 8	...	2 11 9	2 8
4	Regar of ordinary quality	2 4 9	2 1 7	1 13 5	...	2 1 3	3 2 0	2 4 3	1 9 1	...	2 5 1	2 0
5	Inferior regar mixed with bad ingredients ...	1 15 6	1 13 5	1 9 2	1 15 6	1 13 5	2 4 0	1 14 6	1 3 2	2 9 4	1 15 9	1 12
6	Best massab rich in vand-al ...	...	2 3 8	2 1 7	1 15 6	2 1 7	...	2 9 10	2 4 3	2 9 4	2 7 10	2 8
7	Good massab ...	...	1 15 6	1 13 5	1 13 2	1 14 0	...	2 4 0	1 14 5	2 3 1	2 1 10	2 0
8	Ordinary massab ...	...	1 11 4	1 9 2	1 9 8	1 10 1	...	1 14 3	1 8 6	1 15 1	1 12 7	1 12
9	Inferior massab ...	...	1 9 2	1 5 0	1 7 4	1 7 2	...	1 8 6	1 2 8	1 8 10	1 6 8	1 8
10	Best red earth ...	...	1 13 5	1 9 2	1 13 2	1 11 11	...	1 14 6	1 8 6	2 3 1	1 14 0	1 12
11	Ordinary do. ...	...	1 9 2	...	1 10 11	1 10 1	...	1 8 6	...	1 12 10	1 10 8	1 8
12	Worst do. ...	...	1 5 0	...	1 7 4	1 6 2	...	1 2 8	...	1 8 10	1 5 9	1 4
13	Regar and massab not fit for tarans 5 or 9 ...	...	1 5 0	...	1 3 10	1 4 5	...	1 2 8	...	0 15 6	1 1 1	1 0
14	Sandy, stony lands ...	...	1 2 11	...	1 1 6	1 2 2	...	0 13 0	...	0 14 7	0 13 9	0 12
15	Pure sand or gravel ...	...	1 0 9	...	0 15 2	0 15 11	...	0 7 5	...	0 8 5	0 7 11	0 8

It will be observed that the one-fourth of the gross produce, after deducting 25 per cent. as above explained, is in the higher classes very considerably below the standard of two-thirds of the net produce; after descending a few classes in the scale, the two standards correspond pretty well, while in the lowest classes the one-fourth gross produce rises higher than the fixed proportion of net produce. The proposed rates are, therefore, based principally upon the net profits, as in all respects the preferable standard, though care has been taken not to force the upper rates too high.

APPLICATION OF MONEY RATES AND THE ASSESSMENT RESULTING.—

76. The following table, abstracted from appendices Y and Z, shews the application of the proposed money rates to the new survey, in these two talooks, for all Government lands.

Num- ber of rates.	DEY.				IRRIGATED.				TOTAL.	
	Proposed rate per acre.	Land. Acres.	Sist. Rs.	Proposed rate per acre.	Land. Acres.	Sist. Rs.	Land. Acres.	Sist. Rs.	Land. Acres.	Sist. Rs.
	Rs. A. P.			Rs. A. P.						
1	3 8 0	233	814	8 8 0	122	1,041	355	1,855		
2	3 0 0	1,543	4,629	7 8 0	4,825	36,184	6,368	40,813		
3	2 8 0	3,874	9,685	6 8 0	21,228	1,37,983	25,102	1,47,668		
4	2 0 0	9,708	19,417	5 8 0	20,828	1,14,556	30,536	1,33,973		
5	1 12 0	9,007	15,762	4 8 0	13,681	61,565	22,688	77,327		
6	1 8 0	4,473	6,709	4 0 0	6,342	25,369	10,815	32,078		
7	1 4 0	1,230	1,538	3 8 0	1,644	5,754	2,874	7,292		
8	1 0 0	3,988	3,988	3 0 0	208	623	4,196	4,611		
9	0 12 0	798	599	2 8 0	1,346	3,364	2,144	3,963		
10	0 8 0	585	292	2 4 0	287	646	872	938		
		35,439	63,433	... ..	70,511	3,87,085	1,05,950	4,50,518		

77. The following abstract comprises also the whole ayacut or gross area, and distinguishes the extent of porumboke (uncultivable waste) Shrotriem villages, Government and Inam lands, with the assessment on the two latter :—

Item.	DRY.		IRRIGATED.		TOTAL.	
	Land.	Sist.	Land.	Sist.	Land.	Sist.
	Acres.	RS.	Acres.	RS.	Acres.	RS.
Total ayacut ..	54,409	...	80,478	...	1,34,887	...
<i>Deduct—</i>						
Porumboke ...	16,191	...	4,142	...	20,333	...
Shrotriem ...	500	...	1,314	...	1,814	...
Remaining ayacut	37,718	67,610	75,022	4,11,475	1,12,740	4,79,085
Government ...	35,439	63,433	70,511	3,87,085	1,05,950	4,50,518
Inam	2,729	4,177	4,511	24,390	6,790	28,567

78. The assessment on Government lands thus amounts to Rupees 4,50,518, of which Rupees 4,31,307 belong to lands denominated sheigal (or arable) in the accounts, Rupees 3,77,264 being the portion of this sum falling on irrigated, and Rupees 54,043 that of dry lands. On Inam lands, the assessment, calculated in the same way as on the Government lands,

	Acres.	Assess- ment.
Dry..	29,478	RS. 54,043
Irrigated ...	68,136	3,77,264
Total...	97,609	4,31,307

amount to Rupees 28,567.

79. The particulars of irrigated and unirrigated land, with the assessment on the same, and average rate per acre, is further particularized for the two talooks as follows :—

	UNIRRIGATED.			IRRIGATED.			TOTAL.		
	Acres.	Rs.	Average per acre.	Acres.	Rs.	Average per acre.	Acres.	Rs.	Average per acre.
Chellumbrum	...	...	...	...	...	...	...	...	...

Total...	14,199	27,752	RS. A. P. 1 15 3	33,266	1,72,456	RS. A. P. 5 2 11	47,465	2,00,201	RS. A. P. 4 3 6
Waste	3,505	5,290	1 8 1	1,827	6,686	3 10 6	5,333	11,976	2 3 11
Total...	17,704	33,042	1 13 10	35,093	1,79,142	5 1 8	52,798	2,12,184	4 0 4
Manargoody	...	...	...	...	...	...	...	...	...

Total...	15,274	26,261	1 11 6	34,870	2,04,808	5 14 0	50,144	2,31,099	4 9 9
Waste	2,460	4,099	1 10 8	547	3,135	5 11 8	3,007	7,235	2 6 5
Total...	17,734	30,390	1 11 5	35,417	2,07,943	5 13 11	53,152	2,38,334	4 7 9
Total Arable...	29,473	54,043	1 13 4	68,136	3,77,264	5 8 7	97,609	4,31,307	4 6 8
Waste...	5,965	9,390	1 9 2	2,375	9,821	4 2 2	8,340	19,211	2 4 10
Grand Total...	35,438	63,433	1 12 8	70,511	3,87,085	5 7 10	1,05,949	4,50,518	4 4 0

COMPARISON OF SETTLEMENT WITH FORMER REVENUE, &c.—80. I proceed now to compare the assessment thus formed with the revenue of former periods, and for this purpose, the Paliemcottah jaghire villages, formerly assessed by the Collector, and not included in the present settlement operations, are deducted from the revenue of these two talooks : for the Kolymullay jaghire which is rented out, the Government rental is taken in the account. The following Statement, abstracted from appendix G. G., gives the comparison for the past twenty years, for seven years before the recent reductions of assessment had effect upon the revenue, and for the last five years up to Fusly 1267 :—

Items.	DRY.		IRRIGATED.		TOTAL.	
	Land.	Assessment.	Land.	Assessment, including Kusser.	Land.	Assessment, including Kusser.
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
Average revenue of 20 years from Fusly 1248 to Fusly 1267 ...	25,666	80,498	34,937	2,92,866	60,603	3,73,364
Do. as per present settlement ...	31,391	57,421	68,718	3,79,738	1,00,109	4,37,159
Increase...	5,725	...	33,781	86,872	39,506	63,795
Decrease...	...	23,077	...	...	...	...
Average revenue of 7 years from Fuslies 1256 to 1262 ...	24,982	81,331	33,143	2,82,294	58,125	3,63,625
Do. as per present settlement ...	31,391	57,21	68,718	3,79,738	1,00,109	4,37,159
Increase...	6,409	...	35,575	97,444	41,984	73,534
Decrease...	...	23,910	...	...	...	...
Average revenue of 5 years from Fuslies 1263 to 1267 ...	33,147	96,542	40,687	3,48,818	73,834	4,45,360
Do. as per present settlement ...	31,391	57,421	68,718	3,79,738	1,00,109	4,37,159*
Increase...	...	...	28,031	30,920	26,275	...
Decrease...	1,756	39,121	...	...	...	8,201

Rupees 5,552, included on estimate for four villages of which the classification was not completed.

The proposed settlement is thus Rupees 63,795 above the average revenue of the past twenty years, Rupees 73,534 above that of the seven years to Fusly 1263, while it is Rupees 8,201 below the average of the last five years to Fusly 1267, in which the revenue greatly increased from the temporary reduction of assessment and consequent increase of cultivation. In the latter comparison, however, the former full assessment has been taken without deduction for the temporary remission.

The above figures give the revenue without reference to the areas from which it was derived. The following table, taken from appendix J. J., will give a comparison of the former assessment, (without temporary reduction,) with that now proposed, calculated on the area for Fusly 1266, which, however, it should be remembered, was a most favorable year:—

Talooks.	Items.	DRY.		IRRIGATED.		TOTAL.	
		Land.	Assessment	Land.	Assessment, including Kusser.	Land.	Assessment, including Kusser.
Chelumbur.	Revenue of Fusly 1266... ..	Acres.	RS.	Acres.	RS.	Acres.	RS.
	Revenue of Fusly 1266... ..	25,471	79,090	17,581	1,71,778	43,052	2,50,868
	New settlement on the same area.	25,471	49,217	17,581	90,926	43,052	1,40,143
	Increase...	...	...	...	...	...	...
Manargoody.	Decrease...	...	29,873	...	80,852	...	1,10,725
	Revenue of Fusly 1266... ..	15,361	43,774	26,579	2,16,752	41,940	2,60,526
	New settlement on the same area.	15,361	26,401	26,579	1,56,151	41,940	1,82,552
	Increase...	...	...	...	...	...	...
Total.	Decrease...	...	17,373	...	60,601	...	77,974
	Revenue of Fusly 1266... ..	40,832	1,22,864	44,160	3,88,530	84,992	5,11,394
	New settlement on the same area.	40,832	75,618	44,160	2,47,077	84,992	3,22,695
	Increase...	...	...	...	...	...	...
	Decrease...	...	47,246	...	1,41,453	...	1,88,698

The proposed settlement thus stands about Rupees 1,10,725 below the former full assessment in Chellumbrum, and Rupees 77,974 below that standard in Manargoody, the total difference being Rupees 1,88,699 below the total of former assessment amounting to Rupees 5,11,394.

81. The rate of reduction averages about 44 per cent. in Chellumbrum; and about 30 per cent. in Manargoody, and about 37 per cent. on the whole. The Manargoody talook has the advantage of far superior irrigation to that of the other talook, and in the Kolymullay jaghire and other places of it, the former assessment was comparatively low, while, on the other hand, much of the heaviest burden was in Chellumbrum. The chief feature of the settlement is the equalization of the burden of taxation, and this is very imperfectly represented by any general averages of reductions resulting from it, which are useful, however, in calculating present financial consequences.

82. The former assessment was based upon the assumption of about 50 per cent. of the gross produce being taken for the Government tax from dry land, and even somewhat more for irrigated, and the standard laid down generally for the new settlement is one-fourth of the gross produce, so that to convert the former to the latter standard would require a reduction of the old assessment to the extent of 50 per cent., that is, if the gross produce is considered as the basis. This comparison, however, supposes the assessment to have been fixed exactly in the above ratios of produce, and although this may not be strictly correct, it goes to shew that the result of the settlement now proposed, viz., an average reduction of 37 per cent. on the former assessment cannot be considered excessive.

AVAILABLE SOURCES FOR FUTURE INCREASE OF REVENUE.—83. Of the deficit of Rupees 1,88,699 in the new settlement compared for Fusly 1266, with the former full assessment, a large portion is only nominal, as from it are to be deducted the temporary remissions sanctioned till the survey and settlement, and the ordinary remissions which will henceforth cease. These may be calculated as follows for the Fusly 1266 :—

	RS.
Temporary per-centage reduction	66,448
Remission on putcut waste	9,447
Do. Tirwajasty	157
Do. on account of floods	163
Do. on shavy or withered crops... ..	816
Do. on assessment of porumboke brought under cultivation	9,310
	<hr/>
	86,341

To this also is to be added the road fund to be collected at two per cent. (Extract Minutes Consultation, 15th February 1858, No. 191, para. 29) 9,000

Total Rupees... 95,341

This sum, deducted from the Rupees 1,88,699, leaves Rupees 93,358 as the present decrease of revenue under the proposed new settlement, or about 18 per cent. on the old assessment.

84. There are available sources, however, for making up this deficiency as follows :—

	Acres.	Rs.
Lands not included in the above calculations, entered as cultivable in former accounts and now classified and assessed	15,117	1,14,464
Immemorial waste lands also classified and assessed	8,341	19,211
Probable amount of water rate to be levied on dry lands occasionally watered	„	6,000
Charge for second-crop cultivation, say	„	4,500
Petty fees now paid to pagodas, proposed to be discontinued on the introduction of the new assessment	„	3,000
		<u>1,47,175</u>

The first item requires explanation with reference to the comparatively high average rate of assessment on the acres, which will be found in the following figures describing the change from dry to irrigated under the new classification :—

	Dry.	Assessment.	Irrigated.	Assessment.
	Acres.	Rs.	Acres.	Rs.
Chellumbrum talook as per account of cultivation of Fusly 1266	25,471	49,217	17,581	90,926
As per classification	16,117	31,130	33,843	1,74,930
Difference...	- 9,354	18,087	+ 16,267	84,004
		Acres.	Assesst.	
Net... ..		+ 6,918	65,917	
Manargoody talook not requiring explanation.		+ 8,204	48,547	
Total...		15,117	1,14,464	

85. Besides the unoccupied land above described, there is waste also in the Paliemoottah jaghire, assessed by the Collector a few years ago, and the adjacent talook of Oodiarpollum in Trichinopoly affords a wide field for extended cultivation, which is also likely to be turned to account by the wealthy ryots of these two talooks, for their capital has already begun to be employed in clearing waste in that locality since the general reduction of the assessment in Trichinopoly. The restoration and new construction of the ruined anicut over the Vellar, to irrigate the tract of dry land in Strimushnam, which will be presently alluded to, would afford a most welcome means to the ryots for extending their wet cultivation to a considerable degree.

86. The fees for village servants have not entered into consideration in the settlement, in accordance with the views of the Government contained in Extract Minutes of Consultation, 15th February 1858, No. 101 paragraph 28, and if it is resolved to form these into a separate cess to be levied at a per-centage of the assessment instead of paying them out of it as at present, the amount of these fees included in the existing assessment, about 30,000 Rupees, will have to be deducted from the deficit of Rupees 93,358, leaving Rupees 63,358, to be made up out of the above assets. But it is a question whether it is desirable to introduce the fees as a separate cess where they have hitherto been paid out of the assessment, and especially as other ample sources are available for making up the revenue.

GENERAL BEARING OF THE NEW ASSESSMENT.—87. The bearing of the proposed assessment on the Kolymullay jaghire villages hitherto under rent, deserves to be noticed here, as it raises the assessment above its present standard, which is unquestionably low compared with that of the neighbouring locality. These villages are generally the very best in the Marargoody talook, and possess superior advantages of irrigation, so that out of their classified area of 6,853 irrigated acres as much as 5,296 acres fall under the first grade of irrigation, and the remainder under the medium class. A high estimate of the fertility of these lands has always been formed, and so far back as 1836, Mr. Ashton, the Collector in his letter to the Board, dated 13th September, proposed their being classed along with the first class Government villages of the talook, with one or two exceptions, in which view the Board concurred. The rent of these villages has been about 3000 Rupees, the average being Rupees 4-8-0 an acre; the new assessment averages about Rupees 6-2-0 an acre. The rate of assessment however, in Fuslies 1248 and 1249 averaged Rupees 7 an acre on irrigated land. On a scrutiny of the relative pro-

portions of the different classes of soil in these villages described in appendix,* and on consideration of the local circum-

* B B. a. stances, there is no reason to suppose that this increase results from any thing but the equalization of the assessment, according to the circumstances of the soil and irrigation, and the long enjoyment of a more favorable condition of assessment than has been possessed by neighbouring localities, is not one of the considerations which enter into the settlement according to the principles laid down for its formation; but at the same time it may be well to introduce this increased assessment gradually by imposing, say, three-fourths of it in the first year, where this would not be below the present revenue, and the whole in the second or third year.

88. Mr. Hall, the Collector, proposed in his letter to the Board, dated 31st August 1855, that the assessment of the lands of these villages should be fixed on a lower standard than that of similar lands in other parts of the talook, on consideration of the present low standard of assessment, and his proposed rates will be found much below what is now fixed. The Board did not, in their Proceedings,†

† Dated 2nd August 1856.

recognize the propriety of this partiality in fixing the rates for the talook.

89. In the villages known as the fifth class in the revenue accounts, the proposed new settlement will also result in occasionally raising the assessment on some of the lands, above the present standard, after deducting the temporary reduction of 10 per cent., which was assigned to this class. These villages were formerly dependant on the local rains, of which advantage was taken to grow coarse paddy, and were assessed accordingly, but when the Coleroon anicut brought them a regular supply of water, an addition of one-third of the former rates was made in consideration of their conversion from the manavari or rain-supplied culture to the regular wet cultivation. This still left the assessment low compared with other localities, particularly as under irrigation, many of this class of villages are equal in fertility to those of the first and second class. The subsequent temporary reduction of 10 per cent., when the other class villages got 20 per cent., seems, from the result of the classification, to have been somewhat out of proportion to the relative capabilities of this class. This reduction, however, was only temporary, though perhaps considered by the ryots, notwithstanding intimation to the contrary, to be of a more permanent character. The raising these lands where requisite, to their proper relative position in the scale of classification, is only fair, and was admitted to be such by the ryots,

though the result of it, which is equivalent in some cases to the re-imposition of a portion of the temporary reduction so as to equalize the assessment, though equally reasonable, may not be altogether welcome to them.

90. The two cases are exceptional in their character as above described. It is not practicable to follow out the bearing of the proposed assessment in other localities, nor does such seem necessary, as it forms an equalization of the revenue, with a reduction generally upon the whole, for until the new settlement is approved, it would be premature to go through the laborious process of making out the accounts in detail for each village in order to shew comparative results.

AVERAGE RATES OF THE SETTLEMENT COMPARED WITH THOSE OF OTHER LOCALITIES.—91. A comparison may now be given of the average rates of the proposed assessment with those prevailing elsewhere, but conclusions must be drawn from this with caution, as the average rate of a District or large tract of country is not always of itself a safe criterion as to the bearing of the assessment, for comparatively large proportions of good or bad land may raise or depress the average, so that it may appear moderate, when the assessment on the best and medium lands is too high or *vice versa*. The rates thus stand for these two talooks, averaging Rupees 1-12-8 for dry and Rupees 5-7-10 for irrigated land.

KILUMBURUM.		MANARGOODY.		STRIMUSHNAM.		TOTAL.	
Dry.	Irrigated.	Dry.	Irrigated.	Dry.	Irrigated.	Dry.	Irrigated.
R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.
Highest	3 4 0 7 8 0	3 8 0 8 8 0	2 8 0 5 8 0	3 8 0 8 8 0			
Lowest	0 4 0 2 4 0	0 8 8 2 8 0	0 12 0 2 4 0	0 8 0 2 4 0			
Average	1 11 10 5 1 8	1 11 5 5 13 11	1 8 8 3 10 4	1 12 8 5 7 10			
The former average was on the calculation of the last 20 year							
	2 11 11 6 8 11	2 11 9 7 10 9	2 7 1 5 7 0	2 11 2 7 1 0			
The reduction thus							
	1 1 2 8	1 0 4 1 12 10	0 14 10 1 12 8	0 14 6 1 9 2			

92. The following table, obtained from the Revenue Board Office, gives the averages on irrigated and dry land per acre, for the cultivation of Fusly 1265, for most of the Districts in the Presidency. Canara, Malabar and the joint rents of the Northern Circars have been omitted as exceptional cases.

Districts.	AVERAGE PER ACRE.					
	Dry.		Irrigated.		Garden.	
	RS.	A.	P.	RS.	A.	P.
1. Nellore ...	1	6	7	6	1	6 5 8 8
2. Cuddapah ...	0	12	10	7	4	2 5 8 2
3. Bellary ...	0	10	10	6	11	0 4 7 1
4. Kurnool ...	1	2	8	8	4	9 8 0 3
5. Chingleput ...	1	9	10	4	13	7 4 14 3
6. North Arcot ...	1	12	5	7	4	3 8 4 1
7. South Arcot ...	1	13	3	5	8	7 5 5 8
8. Trichinopoly ...	1	12	7	5	11	10 3 9 1
9. Madura ...	1	5	3	4	10	4 3 4 9
10. Coimbatore ...	0	14	5	8	0	2 3 1 7
11. Salem ...	1	6	7	7	4	3 4 2 8
12. Vizagapatam ...	4	0	4	8	1	8 3 9 7
13. Guntoor ...	1	11	0	6	5	10 4 13 8
14. Tanjore ...	1	4	1	5	8	3 3 4 11
15. Tinnevely ...	0	13	5	14	3	1 3 0 5

After deducting
the permanent
remissions.

93. The rates in the Hulus talooks of South Arcot, after the late revisions are Rupee 1-11-7 for dry, and Rupees 5-5-9 for irrigated land. In the Paliemcottah jaghire villages in Chellumbrum, formerly settled by Mr. Hall, the dry rate averages Rupee 1-13-1, and the wet Rupees 4-14-3. These villages resemble many of those in the adjacent locality as respects the dry land, but the irrigation is far inferior and from tanks.

94. On looking at the proposed settlement in the view of this general comparison, it will appear to hold a sufficiently high standard, though it involves a large reduction, and my conviction is, on the review of the whole in its several aspects, that I have certainly not erred in making the assessment lower than it ought to be. It appears to me there is a point beyond which the relaxation of the Government land tax is not attended with much benefit to the people, and this they are alive to, as I have again and again, on talking with ryots about the effect of great reductions of the assessment, found greatly to my sur-

prise, that they deprecate such reduction of tax as would leave the Government dues a nominal sum, and place the lands of the country on the footing of Inams. The result of a large reduction of assessment is a wide expansion of occupation, often beyond the proportionate resources of agricultural stock, and generally, accompanied with slovenly culture of the land, so that although the land is let cheaper to the ryots, the returns from it are less, and a larger area is required for the production of the profits which were before concentrated on a more limited space. The important desideratum is the improvement of agriculture in this country, so that the ryots may be benefited by the increased productiveness of the soil created by the employment of capital and industry, as well as by the extension of the occupied area. A moderate taxation is a stimulus to the former, without which the latter can scarcely be regarded as indicative of much progress in agricultural prosperity.

GENERAL REMARKS ON THE FORMATION OF THE ASSESSMENT.—95. In forming the assessment now proposed, it will be observed that I have endeavoured in doing so to go through the processes prescribed by Government in the general scheme, and further commented upon in paragraph 20 *et seq.* Extract Minutes of Consultation, dated 15th February 1858, No. 191, and as the view I expressed at the time, as to the mode of getting at the money rates of a moderate assessment, was somewhat different from the course determined upon, I have been the more scrupulous not to appear to evade the more elaborate processes, but to give them the most thoughtful consideration on all the bearings of the subject. The result appears perhaps in a more minute detail of calculation than is absolutely necessary for determining an assessment based upon the rent, and, in thus laying the whole open to minute criticism, I would beg to re-call what has already been said with regard to the impracticability of representing exactly, in arithmetical figures in the intermediate stages of the calculations, the inferences drawn from general considerations, and to observe that the assessment arrived at should be weighed rather in its integrity than in its constituent elements. In paragraph 20 of their Despatch, dated 17th December 1856, No. 17, the late Court of Directors expressed their concurrence in the principle enunciated at page 51 of the Directions for Settlement Officers in the North-West Provinces, that the operation of determining the assessment is not a matter of nice mathematical calculation, but one of judgment and sound discretion.

96. In the North of India, and also in Bombay in particular, the assessment has been determined on general considerations, while, in the latter, which is ryotwary, no attempt seems to have been made to

fix in detail the proportions of gross or net produce to be taken as revenue in the new settlements, which were generally made by determining first the gross assessment of a whole village, and then distributing the same according to the classification of the lands, thus working from the whole to the parts, instead of by the inverse process adopted in the present settlement.

97. I may quote here an expression from one of the leading agricultural journals* as to the difficulty of arriving at what should be considered a proper rent in the present day in England; "The greatest enigma at present in agriculture is rent. The most experienced farmer, the most avaricious landlord, the most sanguine improver is deceived in his calculations in this important element in land transactions." And with this admission in regard to a country, where agriculture and the rents afforded by it have been studied for years back with the same attention as a science, it would be presumptuous in the highest degree to put forward this first experiment of assessment as possessing any pretensions to perfection considered in its relation to the present circumstances of the country, much less to those that may hereafter arise.

ASSESSMENT FOR SECOND CROP.—98. The subject of a second paddy crop in these talooks requires notice. No charge has hitherto been made on this. The extent of land thus employed is not very accurately ascertained, as the accounts are based upon the Jumma bundy returns of the Curnams, for the classifiers pass rapidly from village to village, and have no opportunity for determining generally from observation which particular fields may thus be sown, particularly as they vary in most years. The returns give, as the maximum quantity, about 1,500 acres, with great fluctuations in different years. It is possible that this is somewhat understated, but the nature of the supply from the lower anicut, which is far inferior to that of the upper anicut, is not such as is calculated for the irrigation of any extensive tract for a second crop, at least with any certainty from year to year. Considering the vexatious nature of an examination of fields thus and occasionally not constantly watered for a second crop, and the views of the late Court of Directors contained in their Despatch, 18th July 1855, No. 11, paragraph 15, as to the expediency of sacrificing any moderate amount of revenue, for the sake of getting rid of the evils attending the levy of water tax on a second crop, it seems to me desirable to allow

* Journal of Agriculture of the high land and Agricultural Society, No. 63, January 1859, page 540.

the present practice of not charging for it to remain undisturbed. In this case the revenue foregone would not be much. It is far different where the Government works furnish a supply with any degree of certainty, sufficient for a second crop, as in the portion of the delta in Trichinopoly watered by the upper anicut, and in such case, some arrangement for obtaining returns for the additional advantage may very properly be made, and perhaps be regulated without the necessity of an annual investigation of the crops grown on every field, which latter course seems unavoidable in these talooks where the second crop is so precarious, if it is to be charged.

99. In case it should, however, be determined to charge for the second crop, I think one-third of the full wet assessment may suffice, for where a separate water cess is levied, the charge for a second crop has generally been half of that for the first crop, which principle was recognized by Government in *Extract Minutes of Consultation*, dated 15th February 1858, No. 191, paragraph 27, and the amount of tax falling on the second crop is thus less than half of the total charge of the first, which includes the land assessment for the whole year. Assuming, for illustration, that the land assessment is on a field $1\frac{1}{2}$ Rupee, the water tax, 3 Rupees for the first crop, and $1\frac{1}{2}$ Rupee for the second, Rupees $4\frac{1}{2}$ thus belong to the first crop, and Rupee $1\frac{1}{2}$ to the second, the latter being one-third of the former, as now suggested in the case of the wet assessment for these talooks.

ASSESSMENT OF DRY LANDS BROUGHT UNDER REGULAR IRRIGATION.—100. It may be remarked that the several classes of soil do not stand in the same relative grades when under and without irrigation. The effect of irrigation is to raise some classes relatively higher in the scale while others remain stationary. For instance, referring back to preceding tables, it will be seen that in poonjah the third and sixth class of soils merge in the third money rate, and that for nunjah the third class of soil remains in the third money rate, while the sixth rises to the second money rate, and so with several others. In no case, however, is the difference more than *one* rate, and rather than have the complication of an exact adjustment for each village on every occasion of conversion of dry into irrigated land, for which the detailed classification account would be necessary, it seems far preferable to let the dry rates pass into the corresponding wet rates in the conversion of dry to irrigated land. The result, as above observed, is that some few classes of soil will be charged in one taram rate lower than an exact adjustment would require, and is thus in favor of the ryot. A separate water rate at least for nunjah lands will thus be unnecessary, for if

land is transferred from poonjah, the corresponding nunjah taram rates will be at once applied. Where, however, water is taken in small quantity for dry crop lands, a separate charge can be made as at present. The existing rate is Rupees 2 per cawny, or, omitting a fraction, Rupee 1-8-0 per acre, and there seems no reason for disturbing this. Where lands are once transferred from the head of poonjah to that of the nunjah, no re-transfer should be allowed, as lands, when once amply provided with water, should bear the tax thus suited to them.

QUESTION OF A SEPARATE UNIVERSAL WATER RATE.—101. It will be observed that no attempt has been made to distinguish between a water rate and land assessment in the formation of the proposed settlement. This tract of country has, for the most part, been irrigated for a long series of years, and it would not be a satisfactory task, under such circumstances, to attempt to rate the land first for land tax independent of irrigation, and then to impose one fixed water tax for irrigation, so as to form a consolidated assessment, though it is not beyond the reach of practicability to effect this. The Government, in paragraph 26 of Extract Minutes of Consultation, 15th February 1858, agreed that, in such localities as the Coleroon delta, it would not be desirable to make this distinction, but that the assessment should be formed on the consideration of the qualities of the soil under irrigation.

102. It is, however, instructive to trace the effect of an universal water rate added to a dry land assessment, compared with the wet taram rates arrived at from the consideration of both the land and water together. The following table gives the dry rates, the wet rates, their difference, which may be put down as the effect of water, and also the result of adding an imaginary water rate of 3 Rupees an acre to the dry land assessment :—

Class.	Dry.	Irrigated.	Dry plus 3 Rupees water rate.	Difference between Columns 2 and 3 ascribable to water.	Assumed universal water rate.	Difference be- tween Columns 5 and 6.
1	2	3	4	5	6	7
1	3 8 0	8 8 0	6 8 0	5 0 0	8 0 0	— 2 0 0
2	3 0 0	7 8 0	6 0 0	4 8 0	3 0 0	— 1 8 0
3	2 8 0	6 8 0	5 8 0	4 0 0	3 0 0	— 1 0 0
4	2 0 0	5 8 0	5 0 0	3 8 0	3 0 0	— 0 8 0
5	1 12 0	4 8 0	4 12 0	2 12 0	3 0 0	+ 0 4 0
6	1 8 0	4 0 0	4 8 0	2 8 0	3 0 0	+ 0 8 0
7	1 4 0	3 8 0	4 4 0	2 4 0	3 0 0	+ 0 12 0
8	1 0 0	3 0 0	4 0 0	2 0 0	3 0 0	+ 1 0 0
9	0 12 0	2 8 0	3 12 0	1 12 0	3 0 0	+ 1 4 0
10	0 8 0	2 4 0	3 8 0	1 12 0	3 0 0	+ 1 4 0

This clearly illustrates the disadvantages of a water cess in lowering the Government revenue on the best soils, and raising it also out of proportion to the profits on the poorer ones. The difference in column 5. between the dry and wet rates, which may be put down as representing the tax apportionable to the water, runs from Rupee 1½ on the poorer soils to 5 Rupees on the best; a medium universal rate of 3 Rupees an acre would thus, as shewn in column 7, let off the first four classes in sums varying from 2 Rupees to 8 Annas an acre, while it would raise the remaining six classes in sums varying from 4 Annas to Rupee 1-4-0.

103. It is not necessary to consider here how far the principle of assessing a separate water tax may be applicable to other localities, but the above calculations shew that it may be done if the Government are prepared to give up a portion of the revenue which it claims on the general principles laid down for the assessment, and at the same time to allow the poorer soils to be assessed on a somewhat disproportionate high standard. The present state of agriculture in this country is confessedly very low, and any progress that is made in it will tend to remove the latter evil, while, on the other hand, it will enhance the value of the Government dues which are foregone on the richer soils, that is, if the principle is retained of the Government tax being a regulated portion of the rent.

104. This suggests the grand question as to whether the Government will hereafter always hold the position of the great landlord of the country, taking a moderate rent of the land, and allowing the ryot a liberal profit as a fair reward of his labor, or viewed under another aspect, whether the Government land revenue is to be a tax proportionate to the varying rent and profits of the land. It is not necessary to go into this discussion in this place, though I cannot refrain from quoting the following paragraph from Dr. Adam Smith's *Wealth of Nations*:—

“A land tax assessed according to a general survey and valuation, how equal soever it may be at first, must, in the course of a very moderate period of time, become unequal. To prevent it becoming so would require the continual and painful attention of Government to all the variations in the State, and produce of every different farm in the country. The Governments of Prussia, of Bohemia, of Sardinia, and the Duchy of Milan, actually exert an attention of this kind: an attention so unsuitable to the nature of Government that it is not

* Smith's *Wealth of Nations*, Vol. III, paragraphs 286-287.

"likely to be of long continuance; and which, if continued, will probably, in the long run, cause much more trouble and vexation than it can possibly bring relief to the cultivator."

PETTY FEES AND ALLOWANCES TO TEMPLES, &c.—105. In a former part of this report, allusion has been cursorily made to certain fees formerly paid to village temples out of the gross produce when on the threshing floor, and afterwards commuted to a money payment deducted from the assessment at the time of the Jumma bundy. A statement will be found in appendix Q Q of the details of this item. The commutation into money appears to have been made in a great diversity of per-centages to the star pagoda, varying almost in every village. The per-centage is generally a few cash* to the pagoda, or sometimes a fraction of a cash, and is sometimes as little as a few pice or annas in amount. These fees may be classed under three heads; 1st, those levied in a village for its own temple; 2nd those levied from several villages for one adjacent temple common to them (called Madyastam); 3rd, those levied from several villages for a religious institution not in the immediate locality. The first amount to Rupees 354 for 119 villages in Manargoody, averaging about 3 Rupees a village, and to Rupees 1,270 for 132 villages in Chellumbrum, averaging about Rupees 10 a village. The second item is Rupees 18 for four villages in Chellumbrum, and Rupees 195 for 36 villages in Manargoody, averaging, in both cases, about Rupees 5 a village. The third item is a contribution from 254 villages to the pagodas in Chellumbrum, amounting to Rupees 844, averaging about Rupees 3½ a village. The total of the whole is Rupees 2,681, or an average of about Rupees 10 to each village.

106. To shew the petty nature of these fees, they are classified as follows:—

	Number.	Amount.		Number.	Amount.
Under 1 Anna..	2	0 1 2	30 Rupees ...	23	552 6 7
4 Annas	30	5 0 11	40 " ...	5	163 6 7
8 do.	48	17 14 6	50 " ...	1	42 14 8
1 Rupee ...	78	57 5 9	60 " ...	1	52 4 5
2 " ...	102	143 15 8	70 " ...	2	122 8 0
5 " ...	135	429 13 1			
10 " ...	78	550 2 10			
20 " ...	40	543 6 11		545	2,681 5 1

107. Considering that these fees were formerly paid out of the joint shares of produce belonging to the Government and to the ryots,

* 80 Cash=1 fanam, 45 fanams=1 Star Pagoda of 3½ Rupees.

and that now the Government has foregone about half of what it then claimed as its share of the produce, and that the per-centage on the assessment is very trifling, it is only reasonable and just that, on the introduction of the new settlement of the revenue, these contributions should be left entirely to the option of the ryots without any connection with the land assessment. The ryots will be at liberty to continue these funds as they think proper, and to arrange their contributions to the institutions in connection with those who have the management of them. The necessity of the disavowal of Government interference in such matters has long since been acknowledged, and the new settlement, resulting in a large deduction from the former revenue, removes all difficulty in the way of doing so.

108. In the statement in the appendix, there is another class of payments to religious institutions called kovil pannai. This was originally a reduction of one-fourth the assessment of lands held by persons connected with these institutions, but converted into money payments made out of the revenue of the villages, varying with the extent of the cultivation of the said lands, which have subsequently passed out of the occupation of the original holders, who were connected with the institutions, so that what was formerly a privilege in the same way as tyazgari or wandra to Brahmins, &c., has reverted to the form of a money charge on the revenues. The lands in question exist in 25 villages, and vary from a few annas to about 250 Rupees, being sometimes as much as 25 per cent. of the assessment. They comprise in a few cases whole villages, but are confined generally to a portion of the lands of the villages, and amount altogether to Rupees 1,062 for the year.

109. In the general reduction in South Arcot, these lands were excepted from the rule, on the ground that the Government dues, after deducting the kovil pannai, were already low, and that a reduction was not, therefore, necessary. This clearly implies that these contributions were treated as resting with the people, and not necessarily payable by the Government, on the reduction of the assessment, although the ryots could not, perhaps, appreciate this distinction in their assessment, as it would matter little to them, what portion of their assessment was paid over by Government to the pagodas. In the new settlement, it is very desirable that these lands should not be saddled with a higher rate of Government assessment, (as is now the case in consequence of their being accepted in the general temporary reductions,) than that borne by others of the same quality; at the same time, if they are to be chargeable with this extra burden for the pago-

das, in accordance with past usage, and the collection of these dues be left to the trustees or managers, difficulties will obviously be found in this course, and if such claim is considered admissible, under the circumstances of the reduced assessment, it may be better to adjust it by the assignment of lands of suitable annual value. In any case, the occasion of the new settlement should not be lost in severing the connection of the Government with these payments out of the land assessment.

FEES OF VILLAGE SERVANTS.—110. The emoluments to the village servants were held by the Board, (19th November 1857, No. 4,044,) and by the Government, (Extract Minutes of Consultation, 15th February 1858, No. 191, paragraph 28,) to have no direct connection with the assessment; but the Board, in a subsequent Proceeding, dated 30th March 1858, reminded me that these emoluments might, in cases where they are now paid by the ryots, form an item of estimate in making the assessment, and require to be examined into. Such, however, is not the case in South Arcot, as the village servants are paid by deductions of a per-centage on the assessment, and are not dependant upon fees for their remuneration, and the question here is simply one of payment of village establishments. It will not, however, be unsuitable for me to bring the present arrangements to notice in treating generally of these talooks.

111. The principal village servants are, 1st, the Monegars, who get $2\frac{1}{2}$ Rupees per cent. on the gross revenue of the village; 2nd, the Curnams; 3rd, the Notagars or Shroffs. These two latter draw collectively, per-centages varying according to a scale of assessment as follows:—

			RS.
6 $\frac{1}{4}$ per cent. in villages whose revenue does not			
		exceed	50
6	do.	do.	100
5 $\frac{3}{4}$	do.	do.	200
5 $\frac{1}{2}$	do.	do.	300
5 $\frac{1}{4}$	do.	do.	400
5	do.	do.	500
4 $\frac{3}{4}$	do.	do.	600
4 $\frac{1}{2}$	do.	do.	700
4 $\frac{1}{4}$	do.	do.	800
4	do.	do.	900
3 $\frac{3}{4}$	do.	do.	1,000

			Rs.
3½ per cent. in villages whose revenue does not			
		exceed 1,100	
3¼	do.	do.	1,200
3½	do.	do.	1,300
3	do.	do.	1,400 and above.

These emoluments are then sub-divided, the Curnam getting eleven-fifteenths and the Shroff four-fifteenths. The above sliding scale was evidently adapted to get rid of the disproportionately small or large sums that accrue in a general per-centage applied alike to a small and large amount of revenue. The complication is objectionable, and a better principle seems to be to make a certain portion of the emolument a fixed sum in all villages, and the rest a regular per-centage, or else to have three or four fixed grades of salary, according to the relative importance of the villages.

112. Recent reforms in the local administration of the Districts all tend to increase the responsibility of the village officers, and the Monegars' proper status seems to be that of the village Magistrate and Collector, that of the Curnams, the village accountants and recorders, while the Shroff is the Treasurer. I am right, perhaps, in saying that the view upheld in the present day is, that efficient administration in details of revenue and other duties, is to be looked for from the advancement of the village officers, and the reduction of the duties and interference of the talook establishments, which latter become less important since the appointment of Deputy Collectors throughout the Districts. The emoluments, therefore, require to be made sufficiently liberal and remunerative to remove temptation to fraud and exaction, and to maintain the incumbents in respectability.

113. A per-centage on the revenue is a more honorable mode of remuneration in the eyes of the natives, involving as it does a kind of Mirasi right, and a certain amount would thus go much further in their estimation than the same sum in a fixed money salary, which is looked upon as a more arbitrary thing involving less certainty of tenure of office. I am inclined to think that the latter, upon the whole, is the more correct principle, though not the most popular; but the re-adjustment of the emoluments of the servants on the basis of salaried offices, will result in a considerably increased charge to the State. It is a question, however, whether a separate cess should not be levied from the ryots and carried to a general fund to be expressly appropriated to the purpose. The recovery, however, of this and other cesses, requires to be distinctly legalized. As the emoluments in the present

instance do not form any part of the assets of the assessment, it will not probably be considered within my province to draw up any scheme. It is also too large a subject to be dealt with cursorily in a report on the land revenue settlement.

114. The emoluments of the Taliaries have been recently regulated for the District generally, and the system sanctioned might be carried out for these talooks, as well as the rest of the District. The Chief Commissioner of Mofussil Police might, however, be consulted as to the sufficiency of the proposed emoluments of these servants, who will, in future, belong to his Department.

115. In the Kolymullay jaghire, the emoluments to village servants are confined to Curnams and Notagars at the same per-centage of the assessment as in other parts of the District. In lieu of Monegars, ten Tarafdars, on monthly salaries of 5 Rupees each, have been hitherto employed; but it would be desirable to appoint Monegars. If the same rates of pay are given as elsewhere, the amount would be about 130 Rupees per annum more than is now paid for Tarafdars. The comparatively little respect with which the Tarafdars are treated, illustrates what I have said above, about the higher appreciation of emoluments formed by charges directly on the revenue than of money salaries.

ROAD FUND.—116. The road fund has already been determined upon by Government in paragraph 29 of Extract Minutes of Consultation, 15th February 1858, No. 191, and fixed at 2 Rupees per cent. of the new assessment, on its introduction, and requires no further notice here.

DEDUCTIONS TO PRINCIPAL CLASSES IN STRIMUSHNAM TO CEASE.—

117. In the Strimushnam villages, certain deductions have hitherto been allowed to Brahmins and other privileged classes. These will cease with the introduction of the new assessment.

PROPOSED RE-CONSTRUCTION OF AN ANICUT ACROSS THE VELLAR, FOR IRRIGATION OF DRY LANDS.—118. Allusion has been made, in a former part of this paper, to a ruined anicut across the Vellar at Kudikad, which formerly irrigated the Strimushnam and Paliemcottah villages, and a portion also of the Oodiarpollium talook of Trichinopoly. Two channels from the old anicut can still be traced, one on a high level for about 13 miles, which seems to have fertilized about 45 villages. The materials of the former massive masonry structure are available for a new dam, and also a supply of granite stone from a ruined pagoda on the spot. The old site is not considered the best

as it is at a bend of the river, but a better one may easily be selected not far from it. Tradition attaches the greatest benefits to the former anicut, and goes so far as to describe the jealousy, on the part of the Oodiarpollium Zemindar, of the increased affluence and independence of the ryots who benefited by it, as the cause of its wanton destruction. However this may be, there are vestiges in this neighbourhood of a former state of much greater prosperity indicated by the ruins of substantial habitations and other marks of progress.

119. The project of the restoration of the anicut has engaged the notice of the Revenue and Engineer Officers, some of whom have taken much interest in the subject. Mr. Hall, the Collector, strongly advocated it in his letter to the Civil Engineer, 6th Division, dated 24th January 1855, given in the appendix, in which

Appendix S. S. also he describes the opinion formed generally on the subject, by the Engineer, as favorable. No matured scheme appears to have been submitted for the consideration of Government, and the matter has been deferred, of late years, on account of the restriction on the expenditure on public works. The ryots are most eager for the supply of water for irrigation, which would be secured by this work, and gladly promise to pay a fair water rate for it, or else the assessment of irrigated land instead of that of dry land; and certainly this would be a most favorable opening for the employment of the surplus resources of the ryots of the Chellumbrum and Manargoody talooks, who will naturally look to this neighbouring locality for the extension of their agricultural operations, if it is furnished with the means of irrigation.

120. If, upon investigation by the Engineer Department, it should appear that the dam, on restoration, would afford as ample a supply of water as is contemplated, and that its construction could be effected at a cost proportioned to the advantages it would confer, I would suggest whether an attempt might not be made to form a company among the wealthy ryots of Chellumbrum and Manargoody, or others willing to embark in the undertaking, to raise the requisite capital and to carry out the work with such executive assistance, as the Government could supply for the purpose. The profits might go entirely to the company thus formed; but the Government might fairly impose upon it a suitable tax, payable after the work is in operation, for permission to appropriate the waters of the river. The wealth and prosperity which exist in parts of these talooks, (though not in the locality proposed to be improved,) and the desire that is manifested for the extension of irrigated cultivation, render such a scheme as this more promising here

than in other places, where the resources of capital and agricultural stock do not exist to the same degree. I do not, however, feel at all sure that the natives will enter into the speculation of embarking money in the scheme, which is, at the same time, of too limited a nature to be taken up by a foreign company, whose operations also may perhaps be better devoted to other projects unconnected with present systems of irrigation.

121. Mr. Banbury made some investigation as to the probable expense, which he gives roughly at (90,000) somewhat under a lac of Rupees, and he gives 10,000 cawnies (13,223 acres) as a low estimate of the probable area that could be irrigated. Taking this at 3 Rupees an acre as a water charge, the outlay would amount to between two and three years' increase of revenue, with the works in full operation,

which it would take a few years to arrive at. The returns would thus be 40* per cent., or even with the low rate of 2 Rupees an acre for water tax, they would amount to 26 per cent. These calculations are, however, based only on very rough and somewhat vague estimates, and are not put forth as possessing accuracy, though the best that could be given in a general way for illustration.

SLIGHT REVISION PROPOSED IN THE PALIEMCOTTAH JAGHIRE.—

122. The assessment of the lapsed jaghire of Paliemcottah, including 44 villages in the Chellumbrum talook, made by the Collector in Fusly 1266, shortly after its survey, requires notice, as the Government in

Extract Minutes of Consultation, dated 26th October No. 1093.

1857, paragraph 22, in approving of the settlement, evidently intended that in the general settlement, the rates fixed by Mr. Hall should be re-considered, though not with the view to any radical alterations in them.

This tract is very similar to that of Strimushnam, which comes under the present settlement. The revenue of the year previous to the new settlement, and of two subsequent Fuslies, is as follows:—

Description of land.	Fusly 1265.		Fusly 1266.		Fusly 1267.	
	Land.	Assess-ment.	Land.	Assess-ment.	Land.	Assess-ment.
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Dry	11,180	29,564	16,199	42,230	17,674	33,245
Irrigated	1,342	3,184	175	844	190	917
Garden	55	294	...	...	...	...
Total...	12,577	33,292	16,374	43,074	17,864	34,162

The cultivation has increased under the new assessment, but this tract shared in the subsequent general drought in the District; and for Fusly 1267, as much as Rupees 14,556 were remitted on the dry lands, including the remission for fallow. The deficiency in the wet cultivation in the two Fuslies, is owing to the manavary nunjah dependant only on the rains, being classed as poonjah.

123. It is unnecessary to go into the principles upon which this assessment was formed, as they have been approved and successfully carried out, but it may be remarked that Mr. Hall assumed 40 per cent. of the gross produce as the Government share for the irrigated land, and one-third for the dry, but at the same time he fixed the commutation price at 6 Royajee cullums the pagoda, equivalent to 8 Harris cullums for both wet and dry produce without distinction; this is much lower upon the whole, in its money relation than the calculations for the general settlement of these talooks; the prices being $6\frac{1}{2}$ Harris cullums for paddy, and from 4 to 9 Harris cullums for the dry grains. The result, however, is that these inequalities of price and proportions of produce are pretty well balanced, and that the assessment comes out in a similar standard to that now generally proposed.

124. It would seem that the rates proposed by Mr. Hall were formed on general considerations of what a moderate assessment ought to be, and that the data above described were not, in the first instance, set forth as the basis, but elicited afterwards to illustrate the formation of the assessment in a general way. It is observed also, that in Mr. Hall's proposition for the revision of assessment in Chellumbrum and Manargoody, submitted to the Board on 15th May 1855, he gives Royajee cullums as "what is regarded as the standard." This is equivalent to about $6\frac{1}{2}$ Harris cullums, which is within a fraction of the commutation price now adopted for paddy. The rates deduced by Mr. Hall were:—

	PER ACRE.					
	<i>Irrigated.</i>			<i>Dry.</i>		
	RS.	A.	P.	RS.	A.	P.
Black soil... ..	5	5	0	2	5	0
Sandy.	4	10	0	1	10	0
Red... ..	3	15	0	1	5	0
White and inferior....	2	10	0	0	14	0

During my visit in that neighbourhood, the people seemed well contented with this assessment, and that part of the country was thriving under its influence. It was evident, however, that the classes of soil were rather too few, and that two or three intermediate ones

might have been introduced with advantage; for instance, the whole regar class of soil can scarcely be represented by one rate, and so of some of the other descriptions of soil, while the difference between the third and fourth rates seems too great; but as before stated, the assessment works favorably, and it is only necessary to adjust it to the general rates for the talook. This may be done by substituting the nearest rates as follows:—

IRRIGATED.		DRY.	
Present.	Adjusted to	Present.	Adjusted to
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
5 5 0	5 8 0	2 5 0	2 8 0
4 10 0	4 8 0	1 10 0	1 8 0
3 15 0	4 0 0	1 5 0	1 4 0
2 10 0	2 8 0	0 14 0	0 12 0

125. The accounts of Mr. Hall's assessment require further to be adjusted as regards the areas to the general standard now adopted, viz., acres with two places of decimals, or as is better understood by the

Curnams and ryots, acres and cents. At present, the
Appendix T. T.

Paliemcottah accounts are in acres and goontas of one-fortieth of an acre. The conversion is extremely simple by means of a short table which has been prepared for the purpose.

ARRANGEMENTS FOR THE FINAL PREPARATION OF ACCOUNTS AFTER APPROVAL OF THE RATES OF ASSESSMENT, AND FOR THEIR CUSTODY.—126. After the settlement has obtained the approval of Government, steps must be taken for finally making up the settlement accounts, by inserting the money rates and amount of assessment. This obviously could not be done by anticipation, at the past recess, which also was fully occupied in making up the classification accounts, and other items connected with the assessment. It is impracticable to detach a large portion of the establishment to this duty, as it would impose a serious impediment to the work of this season, whether in the field operations or in the recess, which is otherwise fully employed on the work of the season to which it belongs. The alternative is to employ extra servants for the purpose from the unappropriated salaries, &c., of the Southern party of the Settlement Department in the past year, which amounted to Rupees 16,220. It is estimated that about Rupees 2,000 of this will be required for making up the accounts for the villages included in the proposed settlement, the money being used for the employment of Goomastahs in the most advantageous manner as circumstances require.

127. In considering the expense of the arrangement now proposed, it is to be taken into consideration that the period fixed for the recess in this Department, is not half of the time thus employed in the Bombay settlements, where I learn it is four and half months in the year, leaving seven and half working months; whereas here, we endeavour to carry on field work for 270 working days, as estimated, which is equivalent to about ten months. I may add that I had not the benefit of the experience obtained in Bombay in this respect, when the estimates were drawn up.

128. A fair copy of the accounts, with the items requisite for revenue purposes, will be made on foolscap paper, as the original accounts are necessarily full of corrections resulting from tests in the field, and examination in the office. Each sheet of paper can be stamped with the seal of the revenue settlement, so as to check any fraudulent dealing with the records. The fair copy thus made of the settlement accounts, should be made over to the Collector, to enable him to prepare his accounts from it, and should then be returned to the Central office, and made over to the Board of Revenue, together with the lithographed maps under the revenue settlement seal, for custody, in rooms to be appropriated to the purpose. After the settlement has been approved and carried out in any District, the records would seem to belong to the ordinary revenue administration, but if it is thought better that they should be lodged in the Central office of the Settlement Department, suitable arrangements, with the requisite record-rooms, will be necessary for the purpose.

RECAPITULATION OF SOME OF THE PRINCIPAL POINTS REQUIRING ORDERS.—129. Some of the principal points on which orders are required may be here recapitulated :—

1st. The introduction generally of the settlement in the Chellumbrum and Manargoody talooks.

2nd. The gradual imposition of it in the Kolymullay and other villages, where it results in an increase of assessment.

3rd. The slight modification of the assessment recently fixed by Mr. Hall for the Paliemcottah villages to assimilate the rates to those now adopted generally for these talooks, and the further assimilation of the accounts by the conversion of the acres and goontas in which this tract was measured, into acres and cents.

4th. The question of charging for the second crop occasionally raised.

5th. The petty fees paid to Hindoo temples, and the appropriations of other revenue thus employed.

6th. The mode in which the emoluments of village servants are to be regulated in future.

7th. The revision of the boundary between Trichinopoly and South Arcot.

8th. The revision of boundaries of some villages in which the lands are intermingled.

9th. The road fund fixed at two per cent. on the revenue.

10th. The cessation of all deductions from the assessment for privileged classes in Strimushnam villages.

11th. The cessation of all remissions except in years of extraordinary drought.

12th. Re-construction of an anicut across the Vellar, for irrigation of dry lands.

And, lastly, the arrangements to be made for completing the settlement accounts after the rates have been approved by Government, and for their final disposal.

I have, &c.,

(Signed) H. NEWILL,

Director of Revenue Settlement.

Appendices to the foregoing Report.

A.

Report of Mr. G. Banbury, dated 23rd November 1858, No. 117.

(Printed ante page 1.)

B.

Hydrographic Map of the Chellumbrum and Manargoody talooks of the South Arcot District.

(Put up separately.)

C.

Comparative Statement shewing the number of villages in the Chellumbrum and Manargoody talooks, as given in the old Pymash and in the new Survey accounts.

(Not printed in this collection.)

D.

List of villages in the Chellumbrum and Manargoody talooks of the South Arcot District, clubbed with other villages.

CHELLUMBRUM.	
1	Karapadi.
2	Uttama Shola Mungalum Vadapadi.
3	Nalambattur Kudivali.
4	Melmadam.
5	Karapur Kudivali.
6	Sivapuri Vadapadi.
7	Parambatt Vadapadi.
8	Pinnattur Tenpadi.
MANARGOODY.	
1	Akkara Mungalum.
2	Velagam Kilpadi.
3	Veranarkudi.
4	Tirpaneyapuram.
5	Redha Nellor Melpadi.
6	Kolymullay Kilpadi.
7	Vadakkaputur.

Transferred to Oodiarpollum in Trichinopoly.

REVENUE SETTLEMENT OFFICE,
MADRAS, 27th August 1859.

(Signed) H. NEWILL,

Director of Revenue Settlement.

E.

Statement shewing the houses, population &c., in the Chellumbrum and Manargoody talooks, for Fusly 1266.

(Not printed in this collection.)

F.

Statement shewing the number of Ryots, Puttals, &c., in the talooks of Chellamburum and Manargoody of the South Arcot District, for Fusly 1266.

Talooks.	RYOTS.				PUTTALS.			Ploughs.	CATTLE.			
	Mirasi-dars.	Poya-carr, &c.	Total.	Single.	Joint.	Total.	Tilling Cattle.		Cows.	Shee Buffaloes	Sheep.	
1	2	3	4	5	6	7	8	9	10	11	12	
Chellumbrum	6,148	5,020	11,168	10,288	890	11,178	5,691	11,754	8,428	3,547	13,203	
Manargoody	3,911	2,930	6,841	5,395	748	6,143	4,111	9,278	4,050	1,515	6,276	
Total...	10,059	7,950	18,009	15,683	1,638	17,321	9,803	21,032	12,478	5,063	19,479	

Talooks.	Total Ryots.	CULTIVATION OF FUSLY 1266.				AVERAGES.		Ploughs.	Average columns 3 and 7.
		Land.	Assessment.	Land columns 2 and 3.	Assessment columns 2 and 4.				
1	2	3	4	5	6	7	8		
Chellumbrum	11,168	Acres.	Rupces.	5	21	5,691	Acres.		
		56,174	2,32,549				10		
Manargoody	6,841	35,510	2,13,571	5	31	4,111	9		
Total...	18,009	91,684	4,46,120	5	25	9,802	5		

REVENUE SETTLEMENT OFFICE,

MADEAS, 27th August 1859.

(Signed) H. NEWILL,
Director of Revenue Settlement.

G.

*Statement shewing the Rent Roll in the Chellumbrum and Manargoody talooks
of the South Arcot District, for Fusly 1266.*

Particulars.		CHELLUMBRUM.		MANARGOODY.		TOTAL.	
		No. of Puttahs.	Beriz.	No. of Puttahs.	Beriz.	No. of Puttahs.	Beriz.
			RS.		RS.		RS.
1	Single puttahs Rs. 1001 & upwards	1	1,256	2	2,262	3	3,518
2	From Rs. 751 to 1,000	1	803	6	5,123	7	5,926
3	Do. 501 to 750	5	2,823	9	5,267	14	8,090
4	Do. 251 to 500	27	9,146	58	19,466	85	28,612
5	Do. 201 to 250	20	4,476	38	8,594	58	13,070
6	Do. 151 to 200	44	7,270	78	13,156	122	20,426
7	Do. 101 to 150	148	17,720	139	16,854	287	34,574
8	Do. 76 to 100	173	14,540	158	13,779	331	28,319
9	Do. 51 to 75	373	21,469	303	18,504	676	39,973
10	Do. 41 to 50	264	12,119	198	8,916	462	21,035
11	Do. 31 to 40	410	14,459	284	9,826	694	24,285
12	Do. 21 to 30	703	17,666	449	11,027	1,152	28,693
13	Do. 11 to 20	1,391	17,654	848	12,183	2,239	29,837
14	Do. 1 to 10	2,923	12,796	2,189	8,308	5,112	21,104
Total...		6,483	1,54,127	4,769	1,53,265	11,242	3,07,462
Joint Puttahs...		568	13,228	698	21,789	1,266	35,017
Grand Total...		7,051	1,67,425	5,457	1,75,054	12,508	3,42,479

REVENUE SETTLEMENT OFFICE,
MADRAS, 27th August 1859.

(Signed) H. NEWILL,
Director of Revenue Settlement.

H.

Descriptive account of the crops grown in the Chellumbrum and Manargoody talooks of the South Arcot District.

DRY LAND CULTIVATION.

CUMBOO, (*Holcus Spicatus*).—The land is ploughed in January and at intervals, up to the month of April. Manure is used when available, and sometimes sheep are penned on the ground for the purpose of manuring it. The seed is then sown broadcast, from the middle of May to the end of June. The crop is weeded twice. If the rains are favorable, the crop comes into ear in about fifty days. It is harvested between the middle of August and the end of September. The threshing takes place about the end of October. The grain is mostly sold from September to the end of October, which is called the Talivala season.

VARAGU, (*Paspalum Scrobiculatum*).—The land, if unoccupied, is first ploughed for this crop in December. From May to the end of June it is manured and ploughed six or eight times. The seed is sown from July to the end of August, and after twenty or thirty days, the crop is ridged with the plough and again within sixty days. It is weeded in forty days, and again in sixty days after sowing. It comes into ear generally in the month of November, and the grain is harvested from January to February. The month of February is the season in which this grain is principally sold.

RAGGY, (*Eleusine Coracana*).—The land is first ploughed in January and at different times between the middle of July and the middle of August. Sheep are then penned on the land for manure, and it is ploughed five or six times, till the soil is reduced to a fine consistency. It is sown between the middle of August and the end of October. It is weeded after twenty or thirty days, and a second time within sixty days. The crop is harvested from the latter part of December to the middle of January.

CHOLUM, (*Sorghum Vulgare*).—The ground is ploughed four or five times from the beginning of July to the middle of August, till the soil is reduced to an open texture, and is sown from the middle of August to the end of September. The crop is harvested from December to the end of January, after which the grain is immediately sold.

GINGELY SEED, (*Sesamum Indicum*).—This crop is grown in the same description of land as Cumboo. The ground is ploughed four or five times in the months of May and June, when the seed is sown. The crop is reaped by the end of August.

COTTON, (*Gossipeum herbaceum*).—The land is ploughed two or three times in the month of August, and allowed to remain fallow till December, when it is again ploughed once or twice, and the seed sown. It is weeded after a month in a dry season. The crop comes to maturity in April or May.

INDIGO, (*Indigofera anil*).—After the Cumboo crop is reaped, the land is ploughed twice for this crop in the month of October, and afterwards eight to twelve times in December, and then sown. It is weeded with the hoe within a month after sowing, and a second time after forty days, and again in about sixty days. The crop is first gathered in the month of March, and again at the end of two months, when the ground is ploughed between the plants, and again weeded. The third gathering takes place within two months after the second.

TOBACCO, (*Nicotiana Tabacum*).—The ground is ploughed about twelve times from October to December. Sheep and sometimes cattle are penned upon it for manure, and it is then once more ploughed and laid out into beds. The young plants are transplanted in the beginning of December, after forty days' growth. The leaves are pruned on the tenth day after transplanting, and twice afterwards, at intervals of eight or ten days, when weeds, as well as decayed leaves, are removed. The crops are watered once in four days after the first weeding takes place, and on alternate days after they are weeded for the third time, after which, it is watered every day if the soil is loose, or every other day if it is retentive of moisture. The buds are nipped off in an early stage; ninety days after planting, the leaves are removed and subjected to the process of curing.

CHILLIES, (*Capsicum frutescens*).—The ground is ploughed about eight times from the beginning of September to the middle of December. The seed is sown in December, and the shoots transplanted early in January. They are weeded in about three weeks, and again in four weeks more, and the plants are watered once in three days, and the crop is gathered from the beginning of March to the end of May.

HORSE-GRAM, (*Dolichus uniflorus*).—The land is ploughed four or five different times after the month of May, and the gram sown between the latter part of August and the end of September. It is gathered in the middle of March.

Mixed Crops or Ottadum.

DHOLL, (*Cajanus Indicus*), GINGELY SEEDS, (*Sesamum Indicum*), CARAMONY, (*Dolichos Caltratus*).—These three are sown along with Cumboo.

OLOONDOO, (*Phaseolus mungo*), PAYARU, (*Phaseolus Radiatus*), LAMP-OIL SEED, (*Ricinus communis*).—These three are sown with Raggy.

DHOLL, (*Cajanus Indicus*). Sown with Varagu.

MUCHAY COTTAY, (*Lablab Valgaris*).—Sown with Lamp-oil seeds.

Manavary Nunjah, Poolidical, or crops dependant upon rain.

The land is ploughed about five to ten times from June to July. Sheep are penned on it for manure. The seed is sown from the middle of July to the end of August. After thirty, forty or sixty days it is weeded. If the rains are propitious and the crop grows well and thick, it is thinned just before the ears shoot out. The produce is reaped within the end of January. The following are the descriptions of paddy sown on dry land :—

Kyveray Sambah, chengaru and Kalacaru.

NUNJAH OR WET CULTIVATION.

KAR PADDY.—In the months of April and May, the land is levelled, and the ridges or banks are repaired; sheep are penned on it for manure, and ploughing commences in the month of June, and is repeated from five to seven times until the soil becomes of a proper consistency. The seed is sown in seed-beds in the beginning of June, and transplanted between July and the middle of August.

The crop is weeded two or three times, and ripens by the end of November. The produce is then harvested.

ANNADANUM SARNADANNUM SEMBANNY.—The operations are much the same for these descriptions of paddy. The plants are transplanted from the middle of July to the end of August, and the crop is harvested by the end of December.

The white or fine paddy consists of the several sorts named in the margin. The operations are similar to those described above for the Kar Paddy. The seed is sown at different periods, commencing from the latter part of July, and are transplanted from the end of August to the middle of October. The harvest commences at the latter part of January, and terminates about the end of March. The irrigation is kept up from the commencement of ploughing to within fifteen days of cutting the crop.

Sambah.
Koda Raluthan.
Thellay Noyagum.
Canivaroyen.
Chittaroyen.
Pesannum.
Padoo Nooyingee.
Vellay Sambah.
Kyvera Sambah.
Vellay Seroomany.
Segapoo Seroo-
many.
Seeraga Sambah.
Saduchuppen.

The following are the instruments used in agriculture :—

Plough.	Kalaycoatoo or weeding rake.
Pole.	Reaper.
Yoke.	Hatchet.
Rope.	Planks for levelling.
Plough-share.	Chains traces.
Mamitty or Indian spade.	

For Pacottah.

Upright or post.	Iron bucket.
Cheeks or side pieces.	Baling basket.
Beam.	Trough, wooden.
Bamboo pole.	Three bamboo supports.
Sink rope.	

Appliances used for irrigation.

Nettayathum or small Pacottah.

Tottiyathum.

Baling basket.

Yettul Yarapoo.

For Nettayathum, one or two men are required.

For Baling, two men are sufficient.

For the Yettul Yarapoo, one man only is required.

REVENUE SETTLEMENT OFFICE, (Signed) H. NEWILL,
MADRAS, 27th August 1859. *Director of Revenue Settlement.*

I.

A collection of "nature printed" impressions of the principal grains and pulses.

(Not printed in this collection.)

J.—(Continued.)
Comparative Statement showing the old Pymash and new Survey Areas of the Chellumbrum and Manargoody talooks of the South Arcot District.

MANARGOODY.											
Old Pymash.				New Survey.				Comparison of columns 9 and 11.			
No. of Fields.	Extent.			No. of Fields.	Extent.		Centa.	Increase.		Decrease.	
8	9	Acres.	Centa.	10	11	12		12	13		
...	...	21,452	31	14,261	17,570	...	12	...	...	Acres.	Centa.
...	...	29,447	90	41,065	35,520	...	...	6,072	...	3,952	19
...	...	343	53	...	...	...	...	...	...	...	53
...	...	51,243	74	55,326	53,090	77	...	6,072	...	4,225	72
Total...							Net 1,347	...	...	...	...
...	...	979	27	721	989	20	...	09	...	...	...
...	...	1,917	04	2,176	1,763	05	...	...	...	153	99
...	...	2,896	31	2,897	2,752	25	...	09	...	153	99
Total...								144	06
...	...	11,199	63	4,777	7,434	79	...	...	...	3,764	84
...	...	4,858	90	3,632	1,945	85	...	...	...	2,913	14
...	...	16,058	62	8,409	9,380	64	...	...	...	6,677	98
Total...							
...	...	33,631	21	19,759	25,994	11	...	...	...	7,637	10
...	...	36,223	93	46,873	39,229	55	...	3,005	...	...	...
...	...	343	53	...	...	...	...	...	...	343	53
Total...								8,005	...	7,980	63
				66,632	65,223	66		8,005	62	Net...	1
				...	1,814	37		...	...	4,975	...
				...	67,038	3		...	...	...	...

K.

Statement shewing the prices of grain per pagoda for the whole District of South Arcot, during the months of February and March, from Fusly 1218 to 1267 (1808-09 to 1857-58.)

Months.			Paddy.				Raggy.	
			Sambah.		Kar.			
			H. CULL.	M.	H. CULL.	M.	H. CULL.	M.
1st average: Fusly 1218-27.	February	...	4	22½	5	15½	4	11
	March	...	4	20½	5	19½	4	13
	Total	...	9	19½	11	11½	9	...
	Average	...	4	21½	5	17½	4	12
2nd average: Fusly 1228-37.	February	...	4	17½	5	6	3	16
	March	...	4	15½	5	4	3	13
	Total	...	9	8½	10	10	7	5
	Average	...	4	16½	5	5	3	14½
3rd average: Fusly 1238-47.	February	...	4	20½	5	18½	4	1½
	March	...	4	17½	5	12½	4	...
	Total	...	9	13½	11	1½	8	1½
	Average	...	4	18½	5	12½	4	½
4th average: Fusly 1248-57.	February	...	5	17½	6	7½	4	15
	March	...	5	11½	6	3½	4	11½
	Total	...	11	5½	12	10½	9	2½
	Average	...	5	14½	6	5½	4	13½
5th average: Fusly 1258-67.	February	...	4	23½	5	10	4	1½
	March	...	4	20	4	16	3	19½
	Total	...	9	19½	10	2	7	20½
	Average	...	4	21½	5	1	3	22½

K.—(Concluded.)

Statement shewing the prices of grain for the whole District of South Arcot,
 &c.

Months.		Cholum.		Cumboo.		Varagu.		Remarks.
		H. CULL.	M.	H. CULL.	M.	H. CULL.	M.	
1st average: Fusly 1218-27.	February ..	3	15½	4	7	6	21½	24 Madras measures make a Harris cul- lum. 133½ Harris cullums make a Madras garce. The rate of a pagoda (Rupees 3½ per 6½ Harris cullums is equal to Rupees 72 per Madras garce.
	March ...	3	21	4	2½	7	10½	
	Total ...	7	12½	8	9½	14	8½	
	Average ...	3	18½	4	4½	7	4	
2nd average: Fusly 1228-37.	February ...	3	8½	8	15	5	6	
	March ...	3	9½	8	13½	5	6	
	Total ...	6	17½	7	4¾	10	12	
	Average ...	3	8½	3	14½	5	6	
3rd average: Fusly 1238-47.	February ...	3	15½	4	1½	4	14	
	March ...	3	18½	4	2½	4	13½	
	Total ...	7	10	8	4½	9	3½	
	Average ...	3	17	4	2	4	13½	
4th average: Fusly 1248-57.	February ...	3	23½	4	11	6	6½	
	March ...	4	4	4	6	6	2½	
	Total ...	8	3½	8	17	12	9	
	Average ...	4	1½	4	8½	6	4½	
5th average: Fusly 1258-67.	February ...	3	19½	3	20½	7	17½	
	March ...	3	10½	3	15½	7	9½	
	Total ..	7	6½	7	12½	15	2½	
	Average ...	3	15½	3	18½	7	13½	

REVENUE SETTLEMENT OFFICE,
 MADRAS, 27th August 1859.

(Signed) H. NEWILL,
 Director of Revenue Settlement.

L.

Statement shewing the prices of grain for the Chelbumburam and Manargoody talooks of the South Arcot District for the last 50 years.

Fuslies.	February.	March.	Total.	Average.	Harris Callums of 24 Madras Measures.
	Per garce.	Per garce.	Per garce.	Per garce.	Per pagoda.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	H. C. M.
From 1218 to 1267 Average..	81 9 4	86 0 1	167 9 5	83 12 8	5 13
From 1248 to 1257 Average..	67 2 9	68 12 0	135 14 9	67 15 4	6 21
From 1258 to 1267 Average..	82 11 9	87 4 8	170 0 5	85 0 2	5 12

REVENUE SETTLEMENT OFFICE,
MADRAS, 27th August 1859. }

M.

(Signed) H. NEWILL,
Director of Revenue Settlement.

Statement shewing the average prices of Paddy, per pagoda both white and coarse in the town of Chellumburam for the months of February and March, from Fusly 1246 to 1255, and from Fusly 1248 to 1267.

Months.				PADDY.				Average.	
				Sambah.		Karr.			
Average of 10 years from Fusly 1246 to 1255.				H.Cull.	M.	H.Cull.	M.	H.Cull.	M.
	February...	...	...	6	13½	7	7½		
	March ...	...	...	6	5½	7	½		
	Average	...		6	9½	7	4	6	18½
Average of 10 years from Fusly 1256 to 1265.	February	...	...	6	7	6	20½		
	March ...	...	...	5	21½	6	3½		
	Average	...		6	2	6	12½	6	7
Average of 10 years from Fusly 1248 to 1257.	February	...	...	6	22½	7	14½		
	March ...	...	...	6	19	7	15½		
	Average	...		6	20½	7	15	7	5½
Average of 10 years from Fusly 1258 to 1267.	February	...	...	5	15½	6	18		
	March ...	...	...	5	8½	5	13½		
	Average	...		5	11½	6	8½	5	19½
Average from Fusly 1246 to 1265.				...	...	...	...	6	12½
2nd 20 years, average from Fusly 1248 to 1267				...	...	...	...	6	12½

REVENUE SETTLEMENT OFFICE,
MADRAS, 27th August 1859. }

(Signed) H. NEWILL,
Director of Revenue Settlement.

N.

Statement shewing the quantity of Paddy and Rice exported from the Ports of Cuddalore and Porto Novo in the District of South Arcot.

Years,		CUDDALORE.		PORTO NOVO.	
		Paddy.	Rice.	Paddy.	Rice.
		Bengal Maunds.	Bengal Maunds.	Bengal Maunds.	Bengal Maunds.
1	1838-39	47	...	5,229	9,105
2	1839-40	35½	138	9,141	12,508
3	1840-41	94	15	8,464	17,441
4	1841-42	47	...	5,264	23,909
5	1842-43	...	3,208	1,305	24,659
6	1843-44	...	90	1,724	35,766
7	1844-45	84½	4	3	25,219
8	1845-46	352½	119	1,782	40,662
9	1846-47	...	394	1,589	21,157
10	1847-48	93½	45½	9,879	16,065
11	1848-49	2,257	636	57,115	43,045
12	1849-50	12,224	788	96,667	23,915
13	1850-51	...	216½	22,548	11,641
14	1851-52	1,076½	112½	65,365	12,399
15	1852-53	5,287½	279	99,761	43,166
16	1853-54	2,264½	3,444	42,324	47,138
17	1854-55	4,951½	408½	13,569	56,643
18	1855-56	136½	21½	23,737	60,326
19	1856-57	6,411	1,488	1,19,080	93,390
20	1857-58	7,181½	787½	1,22,549	74,592
Total...		42,543½	12,185	7,07,085	6,94,741
Average...		2,127½	609½	35,354½	34,737

NOTE.—A Bengal Maund is 82½ lbs. avoirdupois.

REVENUE SETTLEMENT OFFICE,
MADRAS, 27th August 1859. }

(Signed) H. NEWILL,
Dir. of Revenue Settlement.

O.

Experiments of Produce of Paddy grown on each description of soil in the Chellumbrum and Manargoody Talooks and the Strimushnum Maganum of the South Arcot District.

Name of the village.	Survey field No.	Produce per acre.		Name of village.	Survey field No.	Produce per acre.	
		Cullums.	Measures.			Cullums.	Measures.
Chellumbrum PADDY.				<i>Middling crop.</i>			
2ND CLASS, NATTAVAYI.				Tirunareyur ...	52	33	8
<i>Best crop.</i>				Naduttittu ...	40	30	...
Tandesveranallur ...	121	40	...	Kanakkarvattu ...	392	42	4
Paramesveranallur ...	146	38	16	Tillenayaganallur ...	...	34	19
Casbah Chidambaram ...	3	59	8	Virasolagan ...	495	34	16
Do. ...	32	43	8	Kirepaleyam ...	333	52	...
				Vayalur ...	135	28	...
Total...	4	181	8	Do. ...	131	40	16
Average...	...	45	8	Tiruppadivelagam ...	11	21	16
<i>Middling crop.</i>				Sivayam ...	82	28	32
Nagaravandankudi ...	61	40	...	Total...	10	346	15
Casbah Chidambaram ...	5	81	16	Average...	...	34	16
Total...	2	71	16				
Average...	...	35	20	4TH CLASS, ORDINARY BLACK SOIL.			
3RD CLASS, BEST BLACK SOIL.				<i>Best crop.</i>			
<i>Best crop.</i>				Pudumadappattu ...	57	44	16
Tillenayaganallur ...	50	40	...	Ponnanganaimuttu ...	14	41	8
Mel Adankudi ...	86	41	...	Komaramangalam ...	376	36	4
Kodippalam ...	2	39	8	Kil Adankudi ...	141	32	12
Pinnattur ...	52	36	76	Nagaravandankudi ...	123	41	20
Uttamasolamangalam ...	852	54	...	Tirunareyur ...	184	32	12
ChidambaranadhanPettai ...	136	31	16	Do. ...	503	31	16
Tirunareyur ...	433	43	8	Kuttur ...	176	42	...
Tadankuttagai ...	72	49	8	Tillenayaganallur ...	26	34	19
Venneyur ...	95	40	4	Virasolagan ...	201	41	16
Midikkudi ...	...	38	19	Uttamasolagan ...	134	37	16
Sakangudi ...	329	41	20	Total...	11	418	19
Pulamedu ...	639	40	4	Average...	...	87	21
Uttamasolagan ...	150	44	4	<i>Middling crop.</i>			
Kirepaleyam ...	191	58	16	Kanuviapuram ...	68	33	8
Vayalur ...	127	56	...	Kottankudi ...	277	32	6
Do. ...	140	52	...	Tillevadangan ...	830	32	16
Pettai ...	99	40	...	Komaramangalam ...	7	21	15
Tirukkalanjeri ...	4	34	16	Chidambaranadapuram...	37	34	16
Sivayam ...	210	44	16	Puliankudi ...	5	30	...
Total...	19	823	23	Kirepaleyam ...	188	36	8
Average...	...	43	9	Pettai ...	265	24	8
				Total...	8	245	5
				Average...	...	30	15

NOTE.—These quantities are given from calculations with the standard measure of 100 cubic inches struck, which is on an average $\frac{1}{4}$ less than the reputed measure on which the prices are fixed. The preceding cullums, made up of twenty-four standard measures, must therefore be reduced $\frac{1}{4}$ to convert them to regular Harris Cullums.

O.—(Continued.)
Experiments of Produce of Paddy, &c.

Name of the village.	Survey field No.	Produce per acre.		Name of the village.	Survey field No.	Produce per acre.	
		Cullums.	Measures.			Cullums.	Measures.
6TH CLASS, OR MASSAB BEST. <i>Middling crop.</i>				Lakshumigudi ...	132	55	3
Kil Adankudi ...	194	35	8	Kulapadi Tenpadi ...	28	47	16
Alankattan ...	176	33	9	Mel Pukkatturai ...	70	49	14
Komaratchi ...	186	54	17	Kaliomalai ...	57	60	...
				Devankudi ...	575	56	14
				Vadaku Tiruvarasalur ...	5	26	4
				Mel Kadambur ...	169	38	4
				Puchittankudi ...	1	38	12
				Radachudamani ...	1	54	2
				Sirukalur ...	169	56	18
Total...	8	123	10				
Average...	...	41	3				
<i>Best crop.</i>				Total...	14	627	21
Arasapattu Puliankudi...	330	41	...	Average ..	...	44	20
Do. ...	331	39	...				
Alankattan ...	172	63	8	<i>Middling crop.</i>			
				Kaliomalai Kilpadi ...	89	41	...
				Chettikattalai ...	114	35	...
				Kalikadandan ...	43	33	20
				Terku Viratangan ...	569	62	8
				Akkaramangalam ...	1,654	42	10
				Paleyam Sendakudi ...	307	42	20
POONJAH, CUMBOO.							
7TH CLASS, GOOD MASSAB. <i>Middling crop.</i>				Total...	6	257	10
Velakudi ...	184	11	4	Average...	...	42	22
8TH CLASS, MASSAB ORDINARY. <i>Middling crop.</i>							
Muttalur ...	127	11	1	3RD CLASS OF SOIL, OR BLACK SOIL WITH CLAY. <i>Best crop.</i>			
9TH CLASS, MASSAB, INFERIOR. <i>Inferior crop.</i>				Jaghir Paravilagam ...	218	36	...
Lalpuram ...	147	8	8	Do. do. ...	218	45	12
				Kil Kadambur ...	278	31	26
				Lakshumigudi ...	120	44	16
				Kuduveli ...	124	44	20
				Do. ...	6	35	...
				Kollamalai Melpadi ...	67	64	14
				Do. do. ...	67	64	14
				Do. do. ...	72	67	...
14TH CLASS, PURE SAND. <i>Middling crop.</i>				Sivakkam ...	128	45	...
Mel Anuvampattu ...	207	7	...	Pannappattu ...	507	49	16
				Do. ...	1,179	50	20
15TH CLASS, WORST SOIL. <i>Middling crop.</i>				Neyvassal ...	158	40	4
Kil Anuvampattu ...	692	7	8	Pungudi ...	59	60	4
				Do. ...	63	57	4
				Do. ...	181	73	...
Manargoody				Vadaku Viratangau ...	325	50	20
2ND CLASS OF SOIL, OR NATTAVAL. <i>Best crop.</i>				Kulapadi Tenpadi ...	36	47	12
Lakshumigudi ...	137	29	10	Vagur ...	214	42	...
Chettikattalai ...	126	30	12	Manalur ...	74	55	18
Mel Nedumbur ...	175	41	...	Kandokumarau ...	404	65	20
Lakshumigudi ...	113	44	8	Cinna Edeyar ...	108	35	4
				Torku Viratangan ...	1	60	4
				Kandakumaran ...	404	65	20

O.—(Continued.)

Experiments of Produce of Paddy, &c.

Name of the village.	Survey field No.	Produce per acre.		Name of the village.	Survey field No.	Produce per acre.	
		Cullms.	Measures.			Cullms.	Measures.
Beddiyur ...	54	39	...	Mannar Sattramanai ...	24	22	12
Do. ...	43	27	4	Udeyar Sattramanai ...	2	25	8
Malavade ...	103	28	22	Solakkur ...	155	37	...
Pattavaratti ...	16	28	10	Puntottam ...	136	50	14
Velampundi ...	125	24	...	Do. ...	24	52	4
Kel Pukkatturai ...	54	29	20	Torukkuli ...	286	36	6
Ichampundi ...	83	39	4	Do. ...	12	32	...
Mel Puliampattu Melpadi ...	23	34	...				
Mel Puliampattu Kilpadi ...	25	35	10	Total...	40	1,467	14
Adanur ...	38	24	...	Average...	...	36	16
Mel Vanniyur ...	45	26	16				
Vallattur Tiruppaniyapuram ...	250	29	...	Inferior crop.			
Viranattam ...	851	35	13	Pannappattu ...	629	25	20
Alavandan Kotagam ...	257	38	22	Do. ...	626	25	20
Torukkuli ...	22	37	2	Vanadarayanpettai ...	110	18	12
Total...	39	1,710	11	Kalikadandan ...	43	22	4
Average...	...	43	21	Solakkur ..	198	20	12
				Total...	5	112	20
Middling crop.				Average...	...	22	14
Meyattur ...	169	56	16				
Sivakkam ...	127	44	9	4TH CLASS, OR ORDINARY			
Do. ...	92	25	8	BLACK SOIL.			
Kolymulay Melpadi ...	70	29	...	Best crop.			
Do. do. ...	...	37	8				
Sivakkam ...	92	35	8	Vadamur ...	337	37	4
Kottavassal ...	46	32	20	Kil Kadambur ...	454	21	8
Do. ...	60	32	6	Kuduvelli ...	1,088	26	16
Pannappattu ...	572	32	5	Paravilagam ...	134	43	8
Neyvassal ...	161	37	20	Vadaku Viratangan ...	322	47	18
Punkudi ...	74	33	16	Aiyannur ...	612	41	10
Rajendrasolagan ...	210	39	8	Vilagam Kilpadi ...	365	46	8
Umampuliyur ...	37	44	...	Do. Melpadi ...	13	52	16
Udeyur ...	126	32	...	Malavade ...	85	27	16
Kil Radamur ...	111	40	14	Virachikuppam ...	162	28	23
Mel Radamur ...	257	24	12	Torappu ...	275	24	20
Uttamasolagan ...	473	57	4	Mel Pukkatturai ...	85	24	20
Do. ...	636	47	...	Puttur ...	4	21	4
Rayanallur ...	33	42	8	Mel Vanniyur ...	294	25	...
Do. ...	36	33	16	Valattur Tiruppaniyapuram ..	306	24	...
Manakkudeyaniruppu ...	212	40	10	Kil Kadambur ...	406	23	12
Do. ...	156	39	20	Narumankudi ...	77	20	...
Aiyannur ...	176	45	16	Torukkuli ...	117	41	14
Mel Radamur ...	255	24	22				
Do. ...	285	24	22	Total...	18	578	5
Terku Viratangan ...	164	38	12	Average...	...	32	8
Devankudi ...	552	28	...				
Kandakumaran ...	8	40	2	Middling crop.			
Paradur ...	449	38	10				
Paleyam Sendakudi ...	501	52	20	Mel Nedumbur ...	19	15	12
Kalikadandan ...	131	27	2	Peria Kotagam ...	22	31	40
Kil Radamur ...	70	32	...	Beddiyur ..	42	42	2
Mannar Sattramanai ...	41	21	16				

O.—(Continued.)

Experiments of Produce of Paddy, &c.

Name of the village.	Survey field No.	Produce per acre.		Name of the village.	Survey field No.	Produce per acre.	
		Cullms.	Measures.			Cullms.	Measures.
Alinjimangalam ...	96	42	14	Casbah Mannargudi ...	81	42	14
Edeyar ...	52	25	8	Virasolagan ...	311	62	18
Do. ...	418	25	6	Aiyanur ...	1,341	66	6
Rayanallur ...	58	39	23	Kandakumaran ...	247	79	22
Akkaramangalam ...	1,457	37	2	Kaliomalai ...	55	54	14
Vilagam Melpadi ...	866	87	16	Do. ...	130	68	8
Aiyanur ...	186	48	10	Kandakumaran ...	247	79	22
Do. ...	307	40	22	Kil Puliamattu ...	42	32	22
Agaram ...	48	28	18	Veyalur ...	29	32	22
Terku Viratangan ...	112	36	16	Terku Tiruvarasalur ...	13	32	16
Devankudi ...	472	40	15	Ichampundi ...	13	34	...
Do. ...	421	43	16	Vadakku Kulakkudi ...	30	40	...
Do. ...	277	26	20	Tiruppaniyapuram ...	7	47	4
Akkaramangalam ...	1,482	36	...	Kil Kadambur ...	365	33	16
Paradur ...	6	45	4	Narumangudi ...	23	41	14
Neyvassal ...	21	30	6	Nerkunam ...	32	34	20
Viranattam ...	312	23	10				
Peria Kotagam ...	124	26	16	Total...	24	1,218	14
Kil Radamur ...	118	32	10	Average...	...	50	19
Solakkur ...	156	36	16				
Do. ...	147	35	...				
Total...	24	828	2	<i>Middling crop.</i>			
Average...	...	34	12	Rajendrasolagan ...	353	42	...
<i>Inferior crop.</i>				Madarchudamani ...	105	41	...
Valakkollai ...	147	24	8	Punavassal ...	56	46	14
Anjankannar ...	61	21	12	Aiyanur ...	1,272	47	22
Total...	2	45	20	Tiruchinnapuram ...	155	47	...
Average...	...	22	22	Do. ...	162	42	4
				Nattamalai ...	186	39	18
				Akkaramangalam ...	1,542	34	10
				Do. ...	1,612	44	2
				Total...	9	384	22
5TH CLASS OR INFERIOR BLACK SOIL. <i>Best crop.</i>				Average...	...	42	18
Maramreddi Kotagam ...	25	31	...				
<i>Middling crop.</i>				7TH CLASS, GOOD MUSSAB. <i>Best crop.</i>			
Odakanallur ...	137	34	20	Mannar Kulakkudi ...	89	61	8
				Kil Pukkatturai ...	114	54	16
6TH CLASS, MUSSAB OR MIXED SOIL. <i>Best crop.</i>				Ichampundi ...	98	49	14
Mel Pukkatturai ...	4	38	8	Nattamalai ...	210	71	20
Raman Kotagam ...	...	46	3	Govindanallur ...	154	25	16
Udeyargudi ...	111	62	12	Sendan ...	80	25	12
Tirumulastanam ...	23	66	19	Velampundi ...	197	31	16
Raman Kotagam ...	...	50	...	Pallivaykandan ...	77	32	...
Udeyargudi ...	111	62	12	Kondairuppu ...	115	32	...
Raman Kotagam ...	...	46	14	Kuppankuli Kulakkudi...	26	33	10
Tirumulastanam ...	23	66	16	Total...	10	417	16
				Average...	...	41	19

O.—(Concluded.)

Experiments of Produce of Paddy, &c.

Name of the village.	Survey field No.	Produce per acre.		Name of the village.	Survey field No.	Produce per acre.	
		Cullms.	Measures.			Cullms.	Measures.
<i>Middling crop.</i>							
Punavassal ...	64	46	22	12TH CLASS, RED SOIL			
Do. ...	118	41	18	INFERIOR.			
Tiruchinnapuram ...	55	40	14	<i>Middling crop.</i>			
Nattamalai ...	184	54	16	Kandamangalam ...	295	34	4
Do. ...	222	41	16				
Total...	5	225	14	StrimushnamMaganam			
Average...	...	45	3	NANJAH PADDY.			
8TH CLASS, ORDINARY				3RD CLASS, BEST BLACK			
MASSAB.				SOIL.			
<i>Best crop.</i>				<i>Middling crop.</i>			
Mel Kadambur ...	38	28	...	Vakaramari ...	164	65	...
9TH CLASS, INFERIOR							
MASSAB.				4TH CLASS, LOAMY MUS-			
<i>Best crop.</i>				SAB, 1ST SORT.			
Chettikattalai ...	103	42	4	<i>Best crop.</i>			
Vadaku Viratangan ...	336	65	16	Pattur ...	94	33	12
Total...	2	107	20				
Average...	...	53	22	7TH CLASS, RED SOIL,			
10TH CLASS, RED SOIL.				1ST SORT.			
<i>Middling crop.</i>				<i>Middling Crop.</i>			
Kolymulay Kilpadi. ...	195	35	...	Mel Puliankudi ...	208	26	3
POONJAH CROP							
CUMBOO.				8TH CLASS, RED SOIL,			
9TH CLASS, OR INFERIOR				SAND, 1ST SORT.			
MASSAB OR MIXED SOIL.				<i>Best crop.</i>			
<i>Best crop.</i>				Kil Puliankudi ...	108	49	...
Udeyargudi ...	225	12	...	<i>Middling crop.</i>			
<i>Middling crop.</i>				Kil Puliankudi ...	63	32	...
Kuppankuli ...	82	5	20	POONJAH, COARSE			
11TH CLASS, RED SOIL,				KAR PADDY.			
ORDINARY.				4TH CLASS, BLACK SOIL			
<i>Middling crop.</i>				LOAMY, 1ST SORT.			
Kandamangalam ...	276	5	21	<i>Best crop.</i>			
VARAGU.				Kallipadi ...	95	45	...
11TH CLASS, CLAY RED							
SOIL, ORDINARY.				8TH CLASS, RED SOIL			
<i>Best crop.</i>				SAND, 1ST SORT.			
Kandamangalam ...	56	42	16	<i>Best crop.</i>			
				Strimushnam ...	521	20	...

P.

Statement shewing the relative extent of cultivation of Paddy, and the prices of the same from Fusly 1233 to 1267.

	Year.		Cultivated.	Nunjah Beriz.	Average selling price of white Paddy.
	Fusly.	A. D.	Acres.	Rupces.	Per Madras garce.
1	1233	1823-24	18,051	1,38,016	31 11 2
2	1234	1824-25	20,957	1,57,418	159 1 5
3	1235	1825-26	22,549	1,70,084	112 3 5
4	1236	1826-27	21,674	1,60,714	91 10 10
5	1237	1827-28	16,657	1,18,763	65 13 7
6	1238	1828-29	15,750	1,09,332	82 3 0
7	1239	1829-30	18,780	1,19,273	77 2 10
8	1240	1830-31	12,877	87,338	78 10 11
9	1241	1831-32	10,192	62,944	72 15 2
10	1242	1832-33	14,852	99,390	94 5 9
11	1243	1833-34	17,100	1,18,984	128 4 0
12	1244	1834-35	24,418	1,76,486	94 3 8
13	1245	1835-36	25,649	1,87,265	70 4 7
14	1246	1836-37	25,571	1,87,602	102 12 7
15	1247	1837-38	30,146	2,26,033	98 10 3
16	1248	1838-39	32,615	2,44,546	97 14 10
17	1249	1839-40	33,453	2,52,575	83 1 5
18	1250	1840-41	32,420	2,44,735	67 0 3
19	1251	1841-42	24,941	1,89,812	53 2 2
20	1252	1842-43	21,142	1,57,573	63 10 1
21	1253	1843-44	24,375	1,82,232	70 1 2
22	1254	1844-45	26,372	1,98,509	75 0 3
23	1255	1845-46	28,542	2,17,815	91 2 4
24	1256	1846-47	34,978	2,69,321	97 6 9
25	1257	1847-48	33,491	2,58,514	74 11 5
26	1258	1848-49	26,247	1,96,900	58 1 8
27	1259	1849-50	22,108	1,61,325	65 2 8
28	1260	1850-51	31,211	2,32,705	73 9 8
29	1261	1851-52	33,413	2,30,596	61 11 1
30	1262	1852-53	30,823	2,10,421	67 7 7
31	1263	1853-54	29,874	2,06,631	96 14 11
32	1264	1854-55	36,996	2,24,177	129 10 2
33	1265	1855-56	41,150	2,92,792	133 14 4
34	1266	1856-57	42,270	3,09,200	115 3 5
35	1267	1857-58	43,696	3,19,754	119 9 4
			9,25,339	67,19,781	3,154 8 8
Average... ..			26,438	1,91,994	90 2 1

Q.

Statement of the proportions of the different crops grown in the Chellumbrum and Manargoody talooks of the South Arcot District.

No.	Description of grain.	CHELLUMBRUM.			MANARGOODY.			TOTAL.		
		Area.	Per centage.		Area.	Per centage.		Area.	Per centage.	
		Acres.	Acres.	Cts.	Acres.	Acres.	Cts.	Acres.	Acres.	Cts.
1	Paddy	27,298	68	23	22,420	75	39	49,718	71	25
2	Raggy	4,752	11	86	1,969	6	62	6,721	9	63
3	Cumboo... ..	2,974	7	43	2,688	9	04	5,662	8	11
4	Cholum... ..	466	1	16	...	...	...	466	...	67
5	Cotton	472	1	17	423	1	42	895	1	28
6	Varagu	2,431	6	07	2,166	7	28	4,597	6	59
7	Gingelly-oil seed...	823	2	06	...	...	...	823	1	18
8	Indigo	617	1	54	74	...	25	691	...	99
9	Chilly	38	...	08	...	...	...	38	...	06
10	Lamp-oil seed. ...	32	...	08	...	...	...	32	...	04
11	Black gram	38	...	08	...	...	...	38	...	06
12	Kundilu... ..	...	...	...	...	...	...	...	...	...
13	Plantain... ..	99	...	24	...	...	...	99	...	14
	Total...	40,040	100	...	29,740	100	...	69,780	100	...

REVENUE SETTLEMENT OFFICE,
MADRAS, 27th August 1859.

(Signed) H. NEWILL,
Dir. of Revenue Settlement.

R.

Statement shewing the difference between the local grain measures and the standard measure of 100 cubic inches.

(Not printed in this collection.)

S.—(Continued.)
Statement shewing the extent of Irrigated and Drg land, &c.

[illegible]

S.—(Concluded.)
Statement shewing the extent of Irrigated and Dry land, &c.

[illegible]

REVENUE SETTLEMENT OFFICE,
MADRAS. 27th August 1859.

(Signed) H. NEWILL,
Director of Revenue Settlement.

Poramboke...	5,343	12
	<u>62,178</u>	11

Statement shewing the extent of Irrigated and Dry land classified under each description of soil in the Jughire of Kolymullay in the Manargoody talook of the South Arcot District.

[illegible]

U.—(Concluded.)
Statement shewing the extent of Irrigated and Dry land, &c.

Class.	Description of soils.	TOTAL.									
		Government.					Inam.				
		Cultivated.		Cultivable waste.		Total.	Cultivated.		Cultivable waste.		Total.
		Acres.	Cts.	Acres.	Cts.	Acres.	Acres.	Cts.	Acres.	Cts.	Acres.
1	<i>Alluvial and exceptional.</i>	67	39	55	90	122	...	...	...	...	...
2	Islands and other alluvial deposits ...	...	...	...	...	...	...	...	...	...	...
3	Permanently improved lands, garden lands near village sites termed Nut-tavayi or Oorvari ...	561	98	11	94	573	...	27	...	...	...
4	<i>Regar.</i>	...	...	...	...	...	...	...	...	...	...
5	Best regar mixed with vandal or sand.	4,158	93	117	08	4,275	64	16	...	...	...
6	Regar of ordinary quality ...	1,868	63	86	35	1,954	45	43	...	...	...
7	Inferior regar mixed with bad ingredients ...	605	24	110	31	715	6	02	...	...	...
8	<i>Massab.</i>	...	...	...	...	...	...	...	...	...	...
9	Best massab rich in vandal ...	367	90	2	61	370	17	43	...	...	...
10	Good massab ...	163	24	3	96	166	17	86	...	...	...
11	Ordinary massab ...	24	51	...	43	24	...	...	...	...	...
12	Inferior massab ...	152	88	1	07	153	16	31	...	...	...
13	<i>Lal.</i>	...	...	...	...	...	...	...	...	...	...
14	Best red earth ...	3	52	...	...	3	...	52	...	...	...
15	Ordinary do. ...	4	78	2	88	7	15	89	...	...	...
16	Worst do. ...	11	29	75	32	88	31	07	...	...	...
17	<i>Inferior.</i>	...	...	...	...	...	...	...	...	...	...
18	Regar and massab not fit for tarrams 5 or 9 ...	32	39	9	74	42	...	39	...	...	...
19	Sandy, stony lands
20	Pure sand or gravel
21	*Total...	8,021	67	476	78	8,498	245	76	27	246	03
22						45					
23											
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Foramboke... 781 20
 Total ... 9,525 68

(Signed) H. NEWILL,
 Director of Revenue Settlement.

REVENUE SETTLEMENT OFFICE,
 MADRAS, 27th August 1889.

V.

Statement shewing the extent of Irrigated and Dry land classified under each description of soil in the Manargoody talook of the South Arcot District, including the Kolymullay Jajire.—[NOT PRINTED IN THIS COLLECTION.]

W.

Statement shewing the extent of Irrigated and Dry land classified under each description of Soil in the Strimushnam Magana in the Chellumbrum talook of the South Arcot District.

Class.	Description of soils.	Sorts.	IRRIGATED.					
			Government.					
			Cultivated.		Cultivable waste.		Total.	
			Acres.	Cts.	Acres.	Cts.	Acres.	Cts.
	<i>Alluvial and exceptional.</i>							
1	Lanka or Island soils ...	1st.	...	...	...	...	...	...
		2nd.	...	...	...	...	...	...
2	Permanently improved totacal or jareeb and other lands ...	1st.	...	04	...	...	...	04
		2nd.	14	52	4	58	19	10
	<i>Regar.</i>							
3	Clay regar containing upwards of $\frac{1}{2}$ of clay ...	1st.	74	13	12	47	86	06
		2nd.	94	90	7	36	101	45
		Extra.	42	70	18	29	60	99
4	Mixed or loamy regar containing from $\frac{1}{2}$ to $\frac{3}{4}$ of Clay ...	1st.	5	64	7	95	13	59
		2nd.	47	46	3	04	50	50
		Extra.	5	09	...	...	5	09
5	Sandy regar containing not more than $\frac{1}{2}$ of Clay ...	1st.	...	...	...	...	...	...
		2nd.	...	...	...	...	...	...
		Extra.	...	...	...	...	...	...
	<i>Red ferruginous.</i>							
6	Clay containing upwards of $\frac{1}{2}$ of Clay ...	1st.	25	06	...	59	25	65
		2nd.	...	...	...	...	...	...
7	Mixed or loamy containing from $\frac{1}{2}$ to $\frac{3}{4}$ of Clay ...	1st.	95	95	1	71	97	66
		2nd.	47	77	12	59	60	36
8	Sandy or gravelly containing not more than $\frac{1}{2}$ of Clay ...	1st.	104	59	1	22	105	81
		2nd.	9	87	4	26	14	13
	<i>White and Grey Calcareous.</i>							
9	Clay upwards of $\frac{1}{2}$ of Clay ...	1st.	...	...	...	...	...	...
		2nd.	...	...	...	...	...	...
10	Mixed or loamy $\frac{1}{2}$ to $\frac{3}{4}$ of Clay ...	1st.	...	...	...	...	...	...
		2nd.	...	...	...	...	...	...
11	Sandy or gravelly under $\frac{1}{2}$ of Clay ...	1st.	...	...	...	...	...	...
		2nd.	...	...	...	...	...	...
	<i>Arenaceous.</i>							
12	Loamy or mixed $\frac{1}{2}$ to $\frac{3}{4}$ of Clay ...	1st.	...	...	...	...	...	...
		2nd.	...	...	...	...	...	...
13	Sandy from $\frac{1}{2}$ to $\frac{1}{4}$ of Clay ...	1st.	...	...	...	...	...	...
		2nd.	...	...	...	...	...	...
14	Sand under $\frac{1}{4}$ of Clay ...	1st.	...	...	...	...	...	...
		2nd.	...	...	...	...	...	...
	Poramboke...	...	566	90	74	06	640	97
	Total...	...	566	90	74	06	640	97

W.—(Continued.)

Statement shewing the extent of Irrigated and Dry land, &c.

Class.	Description of soils.	Sorts.	IRRIGATED.						
			Inam.						
			Cultivated.		Cultivable waste.		Total.		
			Acres.	Cts.	Acres.	Cts.	Acres.	Cts.	
	<i>Alluvial and exceptional.</i>								
1	Lanka or Island soils ...	1st.	...	...	...	...	...	...	...
		2nd.	...	...	...	...	...	...	...
2	Permanently improved totacal or jareeb and other lands ...	1st.	...	...	...	...	...	...	...
		2nd.	1	8	...	...	1	8	...
	<i>Regar.</i>								
3	Clay regar containing upwards of $\frac{1}{2}$ of clay ...	1st.	42	25	...	...	42	25	...
		2nd.	6	64	...	...	6	64	...
		Extra.	7	22	2	55	5	90	...
4	Mixed or loamy regar containing from $\frac{1}{2}$ to $\frac{3}{4}$ of clay ...	1st.	...	95	...	...	...	95	...
		2nd.	3	94	...	...	3	94	...
		Extra.	...	...	...	...	...	...	...
5	Sandy regar containing not more than $\frac{1}{2}$ of clay ...	1st.	...	...	...	...	...	...	...
		2nd.	...	...	...	...	...	...	...
		Extra.	...	...	...	...	...	...	...
	<i>Red ferruginous.</i>								
6	Clay containing upwards of $\frac{1}{2}$ of clay ...	1st.	...	...	...	...	...	...	...
		2nd.	...	...	...	...	...	...	...
7	Mixed or loamy containing from $\frac{1}{2}$ to $\frac{3}{4}$ of clay ...	1st.	1	82	...	...	1	82	...
		2nd.	2	14	...	...	2	14	...
8	Sandy or gravelly containing not more than $\frac{1}{2}$ of clay...	1st.	4	06	...	...	4	06	...
		2nd.	1	04	...	...	1	04	...
	<i>White and Grey Calcareous.</i>								
9	Clay upwards of $\frac{1}{2}$ of clay ...	1st.	...	...	...	...	...	...	...
		2nd.	...	...	...	...	...	...	...
10	Mixed or loamy $\frac{1}{2}$ to $\frac{3}{4}$ of clay ...	1st.	...	...	...	...	...	...	...
		2nd.	...	...	...	...	...	...	...
11	Sandy or gravelly under $\frac{1}{2}$ of clay...	1st.	...	...	...	...	...	...	...
		2nd.	...	...	...	...	...	...	...
	<i>Arenaceous.</i>								
12	Loamy or mixed $\frac{1}{2}$ to $\frac{3}{4}$ of clay...	1st.	...	...	...	...	...	...	...
		2nd.	...	...	...	...	...	...	...
13	Sandy from $\frac{1}{2}$ to $\frac{1}{4}$ of clay ...	1st.	...	...	...	...	...	...	...
		2nd.	...	...	...	...	...	...	...
14	Sand under $\frac{1}{4}$ of clay ...	1st.	...	...	...	...	...	...	...
		2nd.	...	...	...	...	...	...	...
	Poramboke...	...	71	14	2	55	73	69	...
	Total...	...	71	14	2	55	73	69	...

W.—(Continued.)

Statement shewing the extent of Irrigated and Dry land, &c.

Class.	Description of soils.	Sorts.	Dry.					
			Inam.					
			Cultivated.		Cultivable waste.		Total.	
			Acres.	Cts.	Acres.	Cts.	Acres.	Cts.
	<i>Alluvial and exceptional.</i>							
1	Lanka or Island soils ...	1st.	...	...	...	...	...	...
		2nd.	...	24	...	...	1	24
2	Permanently improved totacal or jareeb and other lands ...	1st.	...	76	...	...	...	76
		2nd.	17	65	...	...	17	65
	<i>Regar.</i>							
3	Clay regar containing upwards of $\frac{2}{3}$ of clay ...	1st.	4	39	...	...	4	39
		2nd.	73	53	...	...	73	53
		Extra.	82	66	2	40	85	6
4	Mixed or loamy regar containing from $\frac{1}{3}$ to $\frac{2}{3}$ of Clay ...	1st.	25	16	...	...	25	16
		2nd.	75	58	1	68	77	26
		Extra.	16	10	...	...	16	10
5	Sandy regar containing not more than $\frac{1}{3}$ of Clay ...	1st.	26	45	...	...	26	45
		2nd.	...	...	...	...	...	...
		Extra.	...	...	...	...	...	...
	<i>Red ferruginous.</i>							
6	Clay containing upwards of $\frac{2}{3}$ of Clay ...	1st.	...	...	...	...	...	...
		2nd.	...	...	...	...	...	...
7	Mixed or loamy containing from $\frac{1}{3}$ to $\frac{2}{3}$ of Clay ...	1st.	22	28	2	25	24	53
		2nd.	2	2	4	94	6	96
8	Sandy or gravelly containing not more than $\frac{1}{3}$ of Clay ...	1st.	76	9	1	4	77	13
		2nd.	10	60	...	...	10	60
	<i>White and Grey Calcareous.</i>							
9	Clay upwards of $\frac{2}{3}$ of Clay ...	1st.	...	...	...	...	...	...
		2nd.	...	...	...	...	...	...
10	Mixed or loamy $\frac{1}{3}$ to $\frac{2}{3}$ of Clay ...	1st.	...	...	...	...	...	...
		2nd.	...	...	...	...	...	...
11	Sandy or gravelly under $\frac{1}{3}$ of Clay—	1st.	...	...	...	...	...	...
		2nd.	...	...	...	...	...	...
	<i>Arenaceous.</i>							
12	Loamy or mixed $\frac{1}{3}$ to $\frac{2}{3}$ of Clay ...	1st.	...	...	...	...	...	...
		2nd.	...	...	...	...	...	...
13	Sandy from $\frac{1}{3}$ to $\frac{1}{5}$ of Clay ...	1st.	...	...	...	...	...	...
		2nd.	...	...	...	...	...	...
14	Sand under $\frac{1}{5}$ of Clay ...	1st.	...	...	...	...	...	...
		2nd.	...	...	...	...	...	...
	Poramboke...		434	51	12	31	446	82
	Total...		434	51	12	31	446	82

W.—(Continued.)

Statement shewing the extent of Irrigated and Dry land, &c.

[illegible]

W —(Continued.)

Statement shewing the extent of Irrigated and Dry land, &c.

Class.	Description of soils.	Sorts-	TOTAL			
			Inam.			
			Cultivated.		Cultivable waste.	
			Acres.	Cts.	Acres.	Cts.
	<i>Alluvial and exceptional.</i>					
1	Lanka or Island soils. ...	1st.	...	...	...	...
		2nd.	1	24	...	...
2	Permanently improved totacal, or jareeb and other lands. ...	1st.	...	76	...	...
		2nd.	18	73	...	...
	<i>Regar.</i>					
3	Clay regar containing upwards of $\frac{3}{4}$ of clay. ...	1st.	46	64	...	...
		2nd.	80	17	...	...
		Extra.	89	88	4	95
4	Mixed or loamy regar containing from $\frac{1}{2}$ to $\frac{3}{4}$ of clay ...	1st.	26	11	...	...
		2nd.	79	52	1	68
		Extra.	16	10	...	...
5	Sandy regar containing not more than $\frac{1}{2}$ of clay ...	1st.	26	45	...	...
		2nd.	...	...	...	...
		Extra.	...	...	...	...
	<i>Red ferruginous.</i>					
6	Clay containing upwards of $\frac{3}{4}$ of clay ...	1st.	...	...	...	...
		2nd.	...	...	...	...
7	Mixed or loamy containing from $\frac{1}{2}$ to $\frac{3}{4}$ of clay. ...	1st.	24	10	2	25
		2nd.	4	16	4	94
8	Sandy or gravelly containing not more than $\frac{1}{2}$ of clay ...	1st.	80	15	1	04
		2nd.	11	84	...	...
	<i>White and Grey Calcareous.</i>					
9	Clay upwards of $\frac{3}{4}$ of clay ...	1st.	...	...	...	...
		2nd.	...	...	...	...
10	Mixed or loamy $\frac{1}{2}$ to $\frac{3}{4}$ of clay. ...	1st.	...	...	...	...
		2nd.	...	...	...	...
11	Sandy or gravelly under $\frac{1}{2}$ of clay. ...	1st.	...	...	...	...
		2nd.	...	...	...	...
	<i>Arenaceous.</i>					
12	Loamy or mixed $\frac{1}{2}$ to $\frac{3}{4}$ of clay. ...	1st.	...	...	...	...
		2nd.	...	...	...	...
13	Sandy from $\frac{1}{2}$ to $\frac{1}{4}$ of clay... ..	1st.	...	...	...	...
		2nd.	...	...	...	...
14	Sand under $\frac{1}{4}$ of clay ...	1st.	...	...	...	...
		2nd.	...	...	...	...
			505	65	14	86
	Poramboke..	...	...	...	...	...
	Total...	...	505	65	14	86

W.—(Concluded.)

Statement shewing the extent of Irrigated and Dry land, &c.

IRRIGATED AND DRY.

[illegible]

REVENUE SETTLEMENT OFFICE,
MADRAS, 7th August 1859.

(Signed) H. NEWILL,
Director of Revenue Settlement.

X.

Statement of the classification of the different descriptions of soils in the Chellumdrum and Manargoody talooks of the South Arcot District.

(Not printed in this collection.)

Y.

*Statement shewing the process by which the proposed rates have been
talooks of the*

Description of soils.		Original tentative rate from general enquiry.		Experiments of produce per acre.					
		Per Cawny.	Per Acre.	Number of fields.	Highest grade.	Lowest.	Average on the whole experiments.	Deduct 1-8th between standard measures and the bazaar measures upon which the prices are fixed	Remaining.
1		2	3	4	5	6	7	8	9.
		H. C.	H. C.		H. C.	H. C.	H. C. M.	H. C. M.	H. C. M.
<i>Alluvial and exceptional.</i>									
1	Islands and other alluvial deposits ...	60	45	...	...	...	...	...	...
2	Permanently improved lands, gardens, lands near villages site termed Nuttavayi or Oorvari ...	55	40	26	60	26	43 18	5 11	38 7
<i>Regar.</i>									
3	Best regar mixed with vandal or sand ...	50	36	113	67	18	39 12	4 22	34 14
4	Regar of ordinary quality.	45	34	63	52	15	33 12	4 5	29 7
5	Inferior regar mixed with bad ingredients ...	40	30	2	34	31	32 12	4 1	28 11
<i>Massab.</i>									
6	Best massab rich in vandal	55	40	39	80	32	48 0	6 ...	42 ...
7	Good massab ...	50	37	15	72	25	43 0	5 9	37 15
8	Ordinary massab ...	45	34	1	...	28	28 0	3 12	24 12
9	Inferior massab ...	40	30	2	65	42	53 12	6 16	46 20
<i>Lal.</i>									
10	Best red earth ...	45	34	1	35	...	35 0	4 9	30 15
11	Ordinary do. ...	35	24	...	...	...	...	...	...
12	Worst do. ...	25	20	...	...	...	...	...	...
<i>Inferior.</i>									
13	Regar and massab not fit for tarams 5 or 9 ...	30	22	...	...	...	...	...	...
14	Sandy, stony lands ...	20	15	...	...	...	...	...	...
15	Pure sand or gravel ...	10	7	...	...	...	...	...	...

Column 9.—The standard used for the actual measurement is the new measure of 100 cubic inches capacity prescribed by Government for Commissariat transactions. It is

Y.—(Continued.)

arrived at for irrigated land in the Chellumbrum and Manargoody
South Arcot Disirict.

1st grade 15 per cent. deducted for hedges, banks, unprofitable parts accident of seasons, petty fees, &c.						
Value now assigned per acre for good crop.	After deducting 15 per cent.	Remainder.	Value at 6½ Cullums per Pagoda.	Add Straw.		Total.
				Bundles.	Price.	
10	11	12	13	14		15
H. C.	H. C.	H. C.	RS. A. P.	Number.	RS. A. P.	RS. A. P.
45	6½	38½	20 9 9	38	2 6 0	22 15 9
40	6	34	18 5 1	34	2 2 0	20 7 1
35	5½	29½	16 0 3	30	1 14 0	17 14 3
30	4½	25½	13 11 7	26	1 10 0	15 5 7
28	4½	23½	12 12 9	24	1 8 0	14 4 9
40	6	34	18 5 1	34	2 2 0	20 7 1
35	5½	29½	16 0 3	30	1 14 0	17 14 3
30	4½	25½	13 11 7	26	1 10 0	15 5 7
28	4½	23½	12 12 9	24	1 8 0	14 4 9
30	4½	25½	13 11 7	26	1 10 0	15 5 7
25	3½	21½	11 7 0	21	1 5 0	12 12 0
20	3	17	9 2 6	17	1 1 0	10 3 6
18	2½	15½	8 7 4	15	0 15 0	9 6 4
15	2½	12½	6 13 10	13	0 13 0	7 10 10

struck, and smaller than the ordinary Madras measure which is also heaped. This difference is the result of local experiments.

Y.—(Continued.)

irrigated at for irrigated land in the Chellumbrum and Manargoody
South Arcot District.

2nd grade 25 per cent. deducted as before.										
Gross produce per acre.	Deduct 25 per cent.	Remainder.	Value at 6½ Cullums per pagoda.	Add straw at 1 Anna per bundle.		Total.	Deduct cultivation expenses.	Remainder.	Yth of gross.	
21	22	23	24	Bundles.	Price.	26	27	28	29	
H. C.	H. C.	H. C.	RS. A. P.	No.	RS. A. P.	RS. A. P.	RS.	RS. A. P.	RS. A. P.	
45	11½	33½	18 2 9	34	2 2 0	20 4 9	8	12 4 9	5 1 2	
40	10	30	16 2 6	30	1 14 0	18 0 6	8	10 0 6	4 8 1	
35	8½	26½	14 2 2	26	1 10 0	15 12 2	7½	8 4 2	3 15 0	
30	7½	22½	12 1 10	22	1 6 0	13 7 10	7	6 7 10	10 10 11	
28	7	21	11 4 10	21	1 5 0	12 9 10	7	5 9 10	3 2 5	
40	10	30	16 2 6	30	1 14 0	18 0 6	8	10 0 6	4 8 1	
35	8½	26½	14 2 2	26	1 10 0	15 12 2	7	8 12 2	3 15 0	
30	7½	22½	12 1 10	22	1 6 0	13 7 10	7	6 7 10	3 5 11	
28	7	21	11 4 10	21	1 5 0	12 9 10	7	5 9 10	3 2 5	
30	7½	22½	12 1 10	22	1 6 0	13 7 10	7	6 7 10	3 5 11	
25	6½	18½	10 1 7	19	1 3 0	4 4 7	6	5 4 7	2 13 2	
20	5	15	8 1 2	15	0 15 0	9 0 2	5	4 0 2	2 4 0	
18	4½	13½	7 4 4	13	0 18 0	8 1 4	5	3 1 4	2 0 4	
15	3½	11½	6 0 11	11	0 11 0	6 11 11	4	2 11 11	1 11 0	

Y.—(Continued.)

Statement shewing the process by which the proposed rates have been
talooks of the

Description of soils.		2nd grade 25 per cent. deducted as before.		3rd grade 30 per			
		₹ of Net.	Proposed rate per acre.	Gross produce per acre.	Deduct 30 per cent.	Remainder.	Value at 6½ Cullums per Pagoda.
		30	31	32	33	34	35
<i>Alluvial and exceptional.</i>		RS. A. P.	RS. A. P.	H. C.	H. C.	H. C.	RS. A. P.
1	Islands and other alluvial deposits ...	8 3 2	7 8 0	45	13½	31½	16 15 5
2	Permanently improved lands, gardens, lands near village sites termed Nuttavayi or Oorvari ...	6 11 0	6 8 0	40	12	28	15 1 3
<i>Regar.</i>							
3	Best regar mixed with vandul or sand ...	5 8 1	5 8 0	35	10½	24½	13 8 1
4	Regar of ordinary quality	4 5 3	4 8 0	30	9	21	11 4 11
5	Inferior regar mixed with bad ingredients ...	3 11 10	4 0 0	23	8	20	10 12 4
<i>Massab.</i>							
6	Best massab rich in vandul	6 11 0	6 8 0	40	12	28	15 1 8
7	Good massab ...	5 13 5	5 8 0	35	10½	24½	13 3 1
8	Ordinary massab ...	4 5 3	4 8 0	30	9	21	11 4 11
9	Inferior massab ...	3 11 10	4 0 0	23	8	20	10 12 4
<i>Lal.</i>							
10	Best red earth ...	4 5 3	4 8 0	30	9	21	11 4 11
11	Ordinary do. ...	3 8 5	3 8 0	25	7½	17½	9 6 9
12	Worst do. ...	2 10 9	3 0 0	20	6	14	7 8 7
<i>Inferior.</i>							
13	Regar and massab not fit for taram 5 or 9 ...	2 0 11	2 8 0	18	5	13	7 0 0
14	Sandy, stony lands ...	1 13 3	2 4 0	15	4½	10½	5 10 6
15	Pure sand or gravel ...						

Y.—(Concluded.)

arrived at for irrigated land in the Chellumbrum and Manargoody
South Arcot District.

cent. deducted as before.

Add straw at 1 Anna per bundle.		Total.	Deduct cultivation ex- pense	Remainder.	1 st of gross.	3 rd of net.	Proposed rate per acre.
Bundles.	Price.						
36		37	38	39	40	41	42
Jumber.	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
32	2 0 0	18 15 5	8	10 15 5	4 11 10	7 5 0	6 8 0
38	1 12 0	16 13 3	8	8 13 3	4 3 4	5 14 2	5 8 0
25	1 9 0	14 12 1	7½	7 4 1	3 11 0	3 13 4	4 8 0
81	1 5 0	12 9 11	7	5 9 11	3 2 6	3 12 0	4 0 0
20	1 4 0	12 0 4	7	5 0 4	3 0 1	3 5 6	3 8 0
38	1 12 0	16 13 3	8	8 13 3	4 3 4	5 14 2	5 8 0
25	1 9 0	14 12 1	7	7 12 1	3 11 0	5 2 9	4 8 0
21	1 5 0	12 9 11	7	5 9 11	3 2 6	3 12 0	4 0 0
20	1 4 0	12 0 4	7	5 0 4	3 0 1	3 5 6	3 8 0
21	1 5 0	12 9 11	7	5 9 11	3 2 6	3 12 0	4 0 0
18	1 2 0	10 8 9	6	4 8 9	2 10 2	3 0 6	3 0 0
14	0 14 0	8 6 7	5	3 6 7	2 1 8	2 4 5	2 8 0
13	0 13 0	7 13 0	5	2 13 0	1 15 3	1 14 0	2 4 0
11	0 11 0	6 5 6	4	2 5 6	1 9 4	1 9 0	2 0 0

(Signed) H. NEWILL,
Director of Revenue Settlement.

Z.

Statement shewing the process by which the proposed rates are arrived at for Dry

Class.	Description of soils.	CRO								
		Original tentative rate from general enquiry.		Experiments of produce per acre.						
		Per Cawny.	Per Acre.	Number of fields	Highest produce	Lowest produce.	Average.	Deduct 18th difference between Standard measure used and the bazar measures upon which the prices are fixed.		
1	2	3	4	5	6	7	8	9		
	<i>Alluvial and exceptional.</i>	H. C.	H. C. M.		H. C. M.	H. C.	H. C. M.	H. C.	M.	
1	Islands and other alluvial deposits ...	24	18 4	...	...	...	...	...	...	...
2	Permanently improved lands, gardens, lands near village site termed Nut-tavayi or Oorvari ...	22	16 15	1	...	...	15	...	1	21
	<i>Regar.</i>									
3	Best regar mixed with vandal or sand ...	20	15 3	...	...	...	...	...	...	...
4	Regar of ordinary quality.	18	13 15	...	...	...	...	...	...	...
5	Inferior regar mixed with bad ingredients ...	16	12 2	...	...	...	...	...	...	...
	<i>Massab.</i>									
6	Best massab rich in vandal.	22	16 15	...	...	...	...	...	...	...
7	Good massab	20	15 3	...	...	...	...	...	...	...
8	Ordinary massab	18	13 15	...	...	...	...	...	...	...
9	Inferior massab	16	12 2	...	...	...	...	...	...	...
	<i>Lal.</i>									
10	Best red earth	18	13 15	...	...	...	...	...	...	...
11	Ordinary do.	16	12 2	...	...	...	...	...	...	...
12	Worst do.	14	10 13	...	...	...	...	...	...	...
	<i>Inferior.</i>									
13	Regar and massab not fit for taram 5 or 9	12	9 0	...	...	...	...	...	...	...
14	Sandy, stony lands	10	7 14	...	...	...	...	...	...	...
15	Pure sand or gravel	8	6 1	...	...	...	...	...	...	...

Column 9.—Fide remark in Appendix Y, page 142.

Z.—(Continued)

Statement shewing the process by which the proposed rates are arrived at for Dr.

Class.	Description of soils.	Cm								
		Original tentative rate from general enquiry.		Experiments of produce						
		Per Cawny.	Per Acre.	Number of fields	Highest produce	Lowest produce.	Average.	Deduct 1-8th difference between Standard measure used and the balance measures upon which the prices are fixed		
1	2	19	20	21	22	23	24	25		
	<i>Alluvial and exceptional.</i>	H. C.	H. C. M.		H. C. M.	H. C. M.	H. C.	M.	H. C.	M.
1	Islands and other alluvial deposits ...	24	18 4	...	...	...	...	...	...	...
2	Permanently improved lands, gardens, lands near village site termed Nut-tavayi or Oorvari ...	22	16 15	2	11	10 4	10	14	1	7½
	<i>Regar.</i>									
3	Best Regar mixed with vandal or sand ...	20	15 3	...	...	...	...	...	...	...
4	Regar of ordinary quality.	18	13 15	...	...	...	...	...	...	...
5	Inferior regar mixed with bad ingredients ...	16	12 2	...	...	...	...	...	...	...
	<i>Massab.</i>									
6	Best massabrich in vandal	22	16 15	...	...	...	...	...	...	...
7	Good massab ...	20	15 3	2	18 4	11 4	14	16	1	20
8	Ordinary massab ...	18	13 15	7	12 9	5 20	10	1	1	6½
9	Inferior massab ...	16	12 2	3	12	5 20	8	18	1	2½
	<i>Lal.</i>									
10	Best red earth ...	18	13 15	...	...	...	...	...	...	...
11	Ordinary do. ...	16	12 2	1	...	...	5	20	...	17½
12	Worst do. ...	14	10 13	...	...	...	...	...	...	...
	<i>Inferior.</i>									
13	Regar and massab not fit for taram 5 or 9 ...	12	9 0	...	...	...	...	...	...	...
14	Sandy, stony lands ...	10	7 14	1	...	...	7	...	...	21
15	Pure sand or gravel ...	8	6 1	1	...	...	7	8	...	22

Z.—(Continued.)

land in the Chellumbrum and Manargoody talooks of the South Arcot District.

300.

per acre.		Value now assigned per acre for a good crop.	Deduct 25 per cent. for boun- dary ridges, unproductive portions and bad seasons, &c.	Remaining.	Converted at 5 Cullums per pagoda.	Cultivation expenses.	Net value.	3 of net value.	4 of the gross.
Remaining.									
26	27	28	29	30	31	32	33	34	
. C. M.	H. C.	H. C.	H. C.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
...	...	21	5½	15½	11 0 3	5 0 0	6 0 3	4 0 2	2 12 1
9	6½	18	4½	13½	9 7 2	5 0 0	4 7 2	2 15 5	2 5 10
...	...	17	4½	12½	8 14 9	5 0 0	8 14 9	2 9 10	2 3 8
...	...	16	4	12	8 6 5	5 0 0	8 6 5	2 4 3	2 1 7
...	...	14	3½	10½	7 5 9	4 8 0	2 13 9	1 14 6	1 13 5
...	...	17	4½	12½	8 14 9	5 0 0	8 14 9	2 9 10	2 3 8
12	20	15	3½	11½	7 14 0	4 8 0	3 6 0	1 4 0	1 15 6
8	18½	18	3½	9½	6 13 4	4 0 0	2 13 4	1 14 8	1 11 4
7	15½	12	3	9	6 4 9	4 0 0	2 4 9	1 8 6	1 9 2
...	...	14	3½	10½	7 5 9	4 8 0	2 13 9	1 14 6	1 13 5
5	2½	12	3	9	6 4 9	4 0 0	2 4 9	1 8 6	1 9 2
...	...	10	2½	7½	5 4 0	3 8 0	1 12 0	1 2 8	1 5 0
...	...	10	2½	7½	5 4 0	3 8 0	1 12 0	1 2 8	1 5 0
6	3	9	2½	6½	4 11 7	3 8 0	1 3 7	0 13 0	1 2 11
6	10	8	2	6	4 8 2	3 8 0	0 11 2	0 7 5	1 0 9

Z.—(Continued.)

Statement shewing the process by which the proposed rates are arrived at for Dry

Class.	Description of soils.	RAG								
		Original tentative rate from general enquiry.		Experiments of produce						
		Per Cawdy.	Per Acre.	Number of fields	Highest produce	Lowest produce.	Average.	Deduct 1-8th diff. between Standard measure used and the base measure upon which the prices are fixed.		
1	2	35	36	37	38	39	40	41		
	<i>Alluvial and exceptional.</i>	H. C.	H. C. M.		H. C.	H. C.	H. C. M.	H. C.	M.	
1	Islands and other alluvial deposits ...	24	18 4	...	...	...	...	...	...	...
2	Permanently improved lands, gardens, lands near village site termed Nut-tavayi or Oorvari ...	22	16 15	1	...	...	20	...	2	12
	<i>Regar.</i>									
3	Best regar mixed with vandal or sand ...	20	15 3	1	...	...	19 12	2	10½	
4	Regar of ordinary quality.	18	13 15	...	...	...	...	...	...	...
5	Inferior regar mixed with bad ingredients ...	16	12 2	1	...	...	25	...	4	11
	<i>Massab.</i>									
6	Best massab rich in vandal	22	16 15	...	...	...	...	...	...	...
7	Good massab ...	20	15 3	...	...	...	...	...	...	...
8	Ordinary massab ...	18	13 15	...	...	...	...	...	...	...
9	Inferior massab ...	16	12 2	...	...	...	...	...	...	...
	<i>Lal.</i>									
10	Best red earth ...	18	13 15	...	...	...	...	...	...	...
11	Ordinary do. ...	16	12 2	...	...	...	...	...	...	...
12	Worst do. ...	14	10 13	...	...	...	...	...	...	...
	<i>Inferior.</i>									
13	Regar and massab not fit for tarams 5 or 9 ...	12	9	...	...	...	...	...	...	...
14	Sandy, stony lands ...	10	7 14	...	...	...	...	...	...	...
15	Pure sand or gravel ...	8	6 1	...	...	...	...	...	...	...

Z.—(Continued)

land in the Chellumbrum and Manargoody talooks of the South Arcot District.

GY.

[illegible]

Z.—(Continued.)

land in the Chellumbrum and Manargoody talooks of the South Arcot District.

cu.

per acre.		Value now assigned per acre for good crop.		Deduct 25 per cent. for boun- dary ridges of an unproductive portion and bad season, &c.		Remaining.	Converted at 5 Cullums per pagoda.	Cultivation expense.	Net value.	¾ of net value.	¾ of the gross.
Remaining.											
58	59	60	61	62	63	64	65	66			
H. C. M.	H. C.	H. C.	H. C.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.			
...
...
23	20½	...	...	...	...	...	...	...	...	...	...
...
38	22½	27	6½	20½	7 14 0	4 0 0	3 14 0	2 9 4	1 15 6		
...	...	27	6½	20½	7 14 0	4 0 0	3 14 0	2 9 4	1 15 6		
...	...	25	6½	18½	7 4 7	4 0 0	3 4 7	2 3 1	1 13 2		
42	12½	22	5½	16½	6 6 8	3 8 0	2 14 8	1 15 1	1 9 8		
...	...	20	5	15	5 13 4	3 8 0	2 5 4	1 8 10	1 7 4		
...	...	25	6½	18½	7 4 7	4 0 0	3 4 7	2 3 1	1 13 2		
37	8	23	5½	17½	6 11 4	4 0 0	2 11 4	1 12 10	1 10 10		
29	18	20	5	15	5 13 4	3 8 0	2 5 4	1 8 10	1 7 4		
...	...	17	4½	12½	4 15 4	3 8 0	1 7 4	0 15 6	1 3 10		
...	...	15	3½	11½	4 5 11	3 0 0	1 5 11	0 14 7	1 1 6		
...	...	13	3½	9½	3 12 7	3 0 0	0 12 7	0 8 5	0 15 2		

Z.—(Concluded.)

Statement shewing the process by which the proposed rates are arrived at for Dry, &c.

		1/2 OF THE NET.																		
Class.	Description of soils.	Cholum.			Cumboo.			Raggy.			Varagu.			Total.			Average.			The rate now adopted.
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	E.	P.	Rs.	A.	P.	R.	A.	P.	
1	2	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	
	<i>Alluvial and exceptional.</i>	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	E.	P.	RS.	A.	P.	R.	A.	P.	RS.
1	Islands and other alluvial deposits ...	4	8	8	4	0	2	4	5	10	...	...	...	12	14	8	4	11	3	1/2
2	Permanently improved lands, gardens, lands near village site termed Nuttavayi or Oorvari ...	3	10	8	2	15	5	2	15	5	...	...	...	9	9	6	3	3	2	3
	<i>Regar.</i>																			
3	Best regar mixed with vandul or sand ...	3	10	8	2	9	10	1	14	1	...	...	...	8	3	2	2	11	6	2
4	Regar of ordinary quality.	3	2	0	2	4	3	1	9	1	...	...	...	6	15	2	2	5	1	2
5	Inferior regar mixed with bad ingredients ...	2	4	0	1	14	6	1	3	2	2	9	4	7	15	6	1	15	4	1
	<i>Massab.</i>																			
6	Best massab rich in vandul ...	...	...	...	2	9	10	2	4	9	2	9	4	7	7	5	2	7	10	2
7	Good massab ...	...	...	...	2	4	0	1	14	1	2	3	1	6	5	0	2	1	10	2
8	Ordinary massab ...	...	...	...	1	14	3	1	8	6	1	15	1	5	5	10	1	12	7	1
9	Inferior massab ...	...	...	...	1	8	0	1	2	8	1	8	10	4	4	0	1	6	8	1
	<i>Lal.</i>																			
10	Best red earth ...	...	...	...	1	14	0	1	8	6	2	3	1	5	10	1	1	14	0	1
11	Ordinary do. ...	...	...	...	1	8	6	...	...	...	1	12	10	3	5	4	1	10	8	1
12	Worst do. ...	...	...	...	1	2	8	...	...	...	1	8	10	2	11	0	1	5	8	1
	<i>Inferior.</i>																			
13	Regar and massab not fit for tarams 6 or 9 ...	...	...	...	1	2	8	...	...	...	0	15	6	2	2	2	1	1	1	1
14	Sandy, stony lands ...	...	...	...	0	13	0	...	...	...	0	14	7	1	11	7	0	13	9	2
15	Pure sand or gravel ...	...	...	...	0	7	5	...	...	...	0	8	5	0	15	10	0	7	13	0

SUPPLEMENT TO Z.

Abstract statement shewing the process by which the proposed rates are arrived at for dry land in the Chellumbram and Manargoody talooks of the South Arcot District.

Description of soils.	VALUE OF GROSS PRODUCE PER ACRE.				
	Cholum.	Cumboo.	Baggy.	Varagu.	Average.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
<i>Alluvial and exceptional.</i>					
1 Islands and other alluvial deposits ...	15 12 0	14 11 1	15 6 4	... ..	15 4 6
2 Permanently improved lands, gardens, lands near village site termed Nuttavayi or Oorvari...	14 0 0	12 9 7	12 9 7	... ..	13 1 1
<i>Regar.</i>					
3 Best regar mixed with vandul or sand ...	14 0 0	11 14 4	10 8 0	... ..	12 2 1
Regar of ordinary quality	12 4 0	11 3 2	9 12 10	... ..	11 1 0
Inferior regar mixed with bad ingredients ...	10 8 0	9 12 9	8 6 4	10 8 0	9 12 9
<i>Massab.</i>					
4 Best massabrich invandal ...	... ..	11 14 4	11 3 2	10 8 0	11 3 2
Good massab ...	... ..	10 8 0	9 12 10	9 11 6	10 0 1
Ordinary massab ...	... ..	9 1 7	8 6 4	8 8 11	8 10 11
Inferior massab ...	... ..	8 6 4	7 0 0	7 12 5	7 11 7
<i>Lal.</i>					
5 Best red earth ...	... ..	9 12 9	8 6 4	9 11 6	9 4 10
Ordinary do. ...	... ..	8 6 4	... ..	8 15 1	8 10 8
6 Worst do. ...	... ..	7 0 0	... ..	7 12 5	7 6 3
<i>Inferior.</i>					
7 Regar and Massab fit for saram 5 or 9 ...	... ..	7 0 0	... ..	6 9 9	6 12 10
8 Stony lands ...	... ..	6 4 9	... ..	5 13 3	6 1 0
9 Bare sand or gravel ...	... ..	5 9 7	... ..	5 0 10	5 5 2

SUPPLEMENT TO Z.—(Continued.)

*Abstract statement shewing the process by which the
and Manargoody talooks of the*

Class.	Description of soils.	AFTER DEDUCTING 25 PER CENT.														
		Cholum.			Cumboo.			Reggy.			Varagu.			Average.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
	<i>Alluvial and exceptional.</i>															
1	Islands and other alluvial deposits ...	11	13	0	11	0	3	11	8	9	...	...	...	11	7	4
2	Permanently improved lands, gardens, lands near village site termed Nuttavayi or Oorvari...	10	8	0	9	7	2	9	7	2	...	...	...	9	12	9
	<i>Regar.</i>															
3	Best regar mixed with vandal or sand ...	10	8	0	8	14	9	7	14	0	...	...	...	9	1	7
4	Regar of ordinary quality ...	9	3	0	8	6	5	7	5	8	...	...	...	8	5	0
5	Inferior regar mixed with bad ingredients ...	7	14	0	7	5	...	6	4	9	7	14	0	7	5	7
	<i>Massab.</i>															
6	Best massabrich in vandal ...	...	...	...	8	14	9	8	6	5	7	14	0	8	6	5
7	Good massab ...	...	...	...	7	14	0	7	5	8	7	4	7	7	8	1
8	Ordinary massab ...	...	...	...	6	13	4	6	4	9	6	6	8	6	8	3
9	Inferior massab ...	...	...	...	6	4	9	5	4	0	5	13	4	5	12	8
	<i>Lal.</i>															
10	Best red earth ...	...	...	...	7	5	9	6	4	9	7	4	7	6	15	8
11	Ordinary do. ...	...	...	...	6	4	9	...	...	...	6	11	4	6	8	0
12	Worst do. ...	...	...	...	5	4	0	...	...	...	5	13	4	5	8	8
	<i>Inferior.</i>															
13	Regar and massab not fit for tarams 5 or 9 ...	...	...	...	5	4	0	...	...	...	4	15	4	5	1	6
14	Sandy stony lands ...	...	...	...	4	11	7	...	...	...	4	5	11	4	8	9
15	Pure sand or gravel ...	...	...	...	4	3	2	...	...	...	8	12	7	3	15	10

SUPPLEMENT TO Z.—(Continued.)

proposed rates are arrived at for dry land in the Chellumbrum
South Arcot District.

CULTIVATION EXPENSES.					REMAINING NET PRODUCE.		
Cholum.	Cumboo.	Raggy.	Varagu.	Average.	Cholum.	Cumboo.	Raggy.
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
5 0 0	5 0 0	5 0 0	... ..	5 0 0	6 18 0	6 0 8	6 8 9
5 0 0	5 0 0	5 0 0	... ..	5 0 0	5 8 0	4 7 2	4 7 2
5 0 0	5 0 0	5 0 0	... ..	5 0 0	5 8 0	3 14 9	3 14 0
4 8 0	5 0 0	5 0 0	... ..	4 18 4	4 11 0	3 6 5	2 5 8
4 8 0	4 8 0	4 8 0	4 0 0	4 6 0	3 6 0	2 13 9	1 12 9
... ..	5 0 0	5 0 0	4 0 0	4 10 8	... ..	3 14 9	3 6 5
... ..	4 6 0	4 8 0	4 0 0	4 5 4	... ..	3 6 0	2 13 8
... ..	4 0 0	4 0 0	3 8 0	3 13 4	... ..	2 13 4	2 4 9
... ..	4 0 0	3 8 0	3 8 0	3 10 8	... ..	2 4 9	1 12 0
... ..	4 8 0	4 0 0	4 0 0	4 2 8	... ..	2 13 9	2 4 9
... ..	4 0 0	... ..	4 0 0	4 0 0	... ..	2 4 9	... ..
... ..	3 8 0	... ..	3 8 0	3 8 0	... ..	1 12 0	... ..
... ..	3 8 0	... ..	3 8 0	3 8 0	... ..	1 12 0	... ..
... ..	3 8 0	... ..	3 0 0	3 4 0	... ..	1 8 7	... ..
... ..	3 8 0	... ..	3 0 0	3 4 0	... ..	0 11 2	... ..

SUPPLEMENT TO Z.—(Continued.)

*Abstract Statement shewing the process by which the
and Manargoody talooks of the*

Class.	Description of soils.	REMAINING NET PRODUCE.		¼ OF THE GROSS PRODUCE.				
		Varagu.	Average.	Cholum.	Cumboo.	Raggy.		
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		
	<i>Alluvial and exceptional.</i>							
1	Islands and other alluvial deposits ...	...	6 7 4	2 15 3	2 12 1	2 14 2		
2	Permanently improved lands, gardens, lands near village site termed Nuttavayi or Oorvari ...	...	4 12 9	2 10 0	2 5 10	2 5 9		
	<i>Regar.</i>							
3	Best regar mixed with vandal or sand ...	...	4 1 7	2 10 0	2 3 8	1 15 6		
4	Regar of ordinary quality. ...	...	3 7 8	2 4 9	2 1 7	1 13 5		
5	Inferior regar mixed with bad ingredients ...	3 14 0	2 15 7	1 15 6	1 13 5	1 9 2		
	<i>Massab.</i>							
6	Best massab rich in vandal ...	3 14 0	3 11 9	...	2 3 8	2 1 7		
7	Good massab ...	3 4 7	3 2 9	...	1 15 6	1 13 5		
8	Ordinary massab ...	2 14 8	2 10 11	...	1 11 4	1 9 2		
9	Inferior massab ...	2 5 4	2 2 0	...	1 9 2	1 5 0		
	<i>Lal.</i>							
10	Best red earth ...	3 4 7	2 13 0	...	1 13 5	1 9 2		
11	Ordinary do. ...	2 11 4	2 8 0	...	1 9 2	...		
12	Worst do. ...	2 5 4	2 0 8	...	1 5 0	...		
	<i>Inferior.</i>							
13	Regar and massab fit for tarams 5 or 9 ...	1 7 4	1 9 8	...	1 5 0	...		
14	Sandy, stony lands ...	1 5 11	1 4 9	...	1 2 11	...		
15	Pure sand or gravel ...	0 12 7	0 11 11	...	1 0 9	...		

SUPPLEMENT TO Z.—(Concluded.)

proposed rates arrived at for dry land in the Chellumbrum
South Arcot District.

1 OF THE GROSS PRODUCE.		2 OF THE NET PRODUCE.					
Varagu.	Average.	Cholum.	Cumboo.	Baggy.	Varagu.	Average.	Proposed rates.
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
... ..	2 13 10	4 8 8	4 0 2	4 5 10	... ..	4 4 11	3 8 0
... ..	2 7 2	3 10 8	2 15 5	2 15 5	... ..	3 3 2	3 0 0
... ..	2 4 5	3 10 8	2 9 10	1 14 8	... ..	2 11 9	2 8 0
... ..	2 1 3	3 2 0	2 4 3	1 9 1	... ..	2 5 1	2 0 0
1 15 6	1 13 5	2 4 0	1 14 6	1 3 2	2 9 4	1 15 9	1 12 0
1 15 6	2 1 7	... ..	2 9 10	2 4 3	2 9 4	2 7 10	2 8 0
1 13 2	1 14 0	... ..	2 4 0	1 14 5	2 3 1	2 11 0	2 0 0
1 9 8	1 10 1	... ..	1 14 3	1 8 6	1 15 1	1 12 7	1 12 0
1 7 4	1 7 2	... ..	1 8 6	1 2 8	1 8 10	1 6 8	1 8 0
1 13 2	1 11 11	... ..	1 14 6	1 8 6	2 3 1	1 14 0	1 12 0
1 10 10	1 10 0	... ..	1 8 6	... ..	1 12 10	1 10 8	1 8 0
1 7 4	1 6 2	... ..	1 2 8	... ..	1 8 10	1 5 9	1 4 0
1 3 10	1 4 5	... ..	1 2 8	... ..	0 15 6	1 1 1	1 0 0
1 1 6	1 2 2	... ..	0 13 0	... ..	0 14 7	0 13 9	0 12 0
0 15 2	0 15 11	... ..	0 7 5	... ..	0 8 5	0 7 11	0 8 0

(Signed) H. NEWILL,
Dir. of Rev. Settlement.

AA.

Statement of the Classification and Assessment of each Description of soil, with a distinction of the grades of irrigation for the Chellumbrum talook of the South Arcot District.

Irrigation	Description of Land.	EXCEPTIONAL.				REGAR.															
		2				3				4				5							
		Land.	Assessment.	Acres.	Cts.	Land.	Assessment.	Acres.	Cts.	Land.	Assessment.	Acres.	Cts.	Land.	Assessment.	Acres.	Cts.				
1	{ Cultivated Govt. { Cultivable waste ...	3	4	337 4	RS. A. P. 2,533 8 0 35 10 0	5	6	5,691 23	11 87	36,992 3 5 155 2 6	RS. A. P. 36,992 3 5 155 2 6	7	8	3,292 57	38 22	696 90 49 32	RS. A. P. 18,108 1 5 314 11 4	9	10	3,136 10 0 221 15 0	Acres. Cts. 696 90 49 32
		Total...	55	2,569 2 0	5,714 98	37,147 5 11	3,349 60	18,422 12 9	746 23	3,357 15 10											
	{ Cultivated Inam. { Cultivable waste ...	58	124 5 7	326	71	2,123 9 10	271 52	1,493 5 9	108 7	486 5 0											
		Total...	58	124 5 7	326 71	2,123 9 10	271 52	1,493 5 9	108 7	486 5 0											
	{ Cultivated Total. { Cultivable waste ...	38 75	2,657 13 7 35 10 0	6,017 23	82 87	39,115 13 3 155 2 6	3,563 57	19,601 7 2 314 11 4	804 97 49 32	3,622 5 10 231 15 0											
		Total...	13	2,693 7 7	6,041 69	39,276 15 9	3,621 12	19,916 2 6	854 29	3,844 4 10											
	{ Cultivated Govt. { Cultivable waste ...	98 6 0	2,677 13 11 39 0 0	6,334 65	20 86	34,838 1 7 362 3 8	6,394 197	28,775 14 1 890 2 4	2,087 92 279 64	8,351 10 10 1,118 9 0											
		Total...	98	2,716 13 11	6,400 6	35,200 5 3	6,592 45	29,666 0 5	2,367 56	9,470 3 10											

A A.—(Continued.)
Statement of the Classification and Assessment of each description of soil with a distinction of the grades of Irrigation, &c.

MASSAB.														
Description of Land.		6			7			8			9			
		Best massab rich in vandai.			Good massab.			Ordinary massab.			Inferior.			
		Land.	Assessment.		Land.	Assessment.		Land.	Assessment.		Land.	Assessment.		
1	2	13	14	15	16	17	18	19	20					
1st Grade.	Govt. { Cultivated	Acres. 845	Rs. 6,344	A. 6	P. 5	Cts. 93	Rs. 5,096	A. 3	P. 2	Acres. 112	Rs. 616	A. 7	P. 0	
	{ Cultivable waste	3	27	3	7	26	47	3	0	...	...	...	...
	Total...	849	6,371	10	0	29	5,143	6	2	112	8	616	7	0
	Inam. { Cultivated	34	261	12	0	41	269	2	8	1	46	8	0	6
2nd Grade.	{ Cultivable waste	...	...	...	...	...	...	...	...	...	...	...	...
	Total...	34	261	12	0	41	269	2	8	1	46	8	0	6
	Govt. { Cultivated	880	6,606	2	5	44	5,365	5	10	113	54	624	7	6
	{ Cultivable waste	3	27	3	7	26	47	3	0	...	...	...	...	...
3rd Grade.	Total...	884	6,633	6	0	70	5,412	8	10	113	54	624	7	6
	Govt. { Cultivated	131	855	5	4	43	1,284	5	10	272	93	1,228	3	0
	{ Cultivable waste	0	2	1	3	61	19	13	8	12	48	56	2	6
	Total...	131	857	6	7	4	1,254	3	6	285	41	1,284	5	6

A A 1.

Statement shewing the extent of Dry land under each rate of assessment

Class.	Description of soils.	Rate.	GOVERN		
			Cultivated.		Assessment.
			Extent.		
1	2	3	4	5	
	<i>Alluvial and exceptional.</i>	B. A. P.	Acres.	Cts.	RS. A. P.
1	Islands and other alluvial deposits ...	3 8 0	106	48	372 10 11
2	Permanently improved lands, garden, lands near village site termed Nuttavayi or Oorvari ...	3 0 0	731	76	2,195 4 6
	<i>Regar.</i>				
3	Best regar mixed with vandul or sand	2 8 0	759	22	1,898 0 10
4	Regar of ordinary quality ...	2 0 0	1,594	59	3,189 2 11
5	Inferior regar mixed with bad ingredients ...	1 12 0	1,536	51	2,776 6 4
	<i>Massab.</i>				
6	Best massab rich in vandul ...	2 8 0	1,543	68	3,859 3 2
7	Good massab ...	2 0 0	3,531	67	7,063 5 5
8	Ordinary massab ...	1 12 0	2,238	78	3,917 13 10
9	Inferior massab ...	1 8 0	1,010	73	1,516 1 6
	<i>Lal.</i>				
10	Best red earth ...	1 12 0	...	...	...
11	Ordinary do. ...	1 8 0	...	...	...
12	Worst do. ...	1 4 0	10	96	13 11 2
	<i>Inferior.</i>				
13	Regar and massab not fit for tarams 5 or 9 ...	1 0 0	698	01	698 0 2
14	Sandy, stony lands ...	0 12 0	233	42	175 1 1
15	Pure sand or gravel ...	0 8 4	153	60	76 12 10
	Total dry...	...	14,199	51	27,751 10 8
	Total Irrigated...	...	33,266	22	1,72,456 3 6
	Grand Total...	...	47,465	63	2,00,207 14 2

A A.—(Continued.)*for the Chellumbrum talook of the South Arcot District.*

AGENT.

Cultivable waste.			Total.				Cultivated.			
Extent.		Assessment.	Extent.		Assessment.	Extent.		Assessment.		
6		7	8		9	10		11		
Acres.	Cts.	RS. A. P.	Acres.	Cts.	RS. A. P.	Acres.	Cts.	RS. A. P.		
3	69	12 14 8	110	17	385 9 7	...	42	1 7 6		
66	72	200 2 7	798	48	2,395 7 1	101	23	303 11 0		
98	73	245 13 2	857	95	2,144 14 0	82	30	205 12 0		
542	46	1,084 14 9	2,137	05	4,274 1 8	160	43	320 13 10		
762	44	1,334 4 4	2,348	95	4,110 10 8	75	65	132 6 2		
103	68	259 3 2	1,647	36	4,118 6 4	105	92	264 12 10		
198	26	396 8 3	3,729	93	7,459 13 8	143	32	286 10 3		
212	14	371 3 11	2,450	92	4,289 1 9	189	16	331 0 6		
154	97	232 7 3	1,165	70	1,748 8 9	102	34	153 8 2		
...		
3	29	4 1 10	14	25	17 13 0	...	...	...
933	96	933 15 5	1,631	97	1,631 15 7	272	46	272 7 5		
6	94	5 3 3	240	36	180 4 4	4	73	3 8 9		
417	86	208 14 11	571	46	235 11 9	9	69	4 13 6		
3,505	14	5,290 11 6	77,704	55	33,042 6 2	1,247	65	2,280 15 11		
1,827	51	6,685 8 10	35,093	73	1,79,141 12 4	2,733	68	13,737 5 7		
5,332	65	11,976 4 4	52,798	28	2,12,184 2 6	3,981	33	16,018 5 6		

A A 1.—(Concluded.)*Statement shewing the extent of Dry land under each rate of assess*

Class.	Description of soils.	INAM.					
		Cultivable waste.			Total.		
		Extent.	Assessment.		Extent.	Assessment.	
		12	13	14	15		
		A. C.	RS. A. P.	Acres. C.	RS. A. P.		
	<i>Alluvial and exceptional.</i>						
1	Islands and other alluvial deposits...	42	1 7 6	
2	Permanently improved lands, gardens lands near village site termed Nuttavayi or Oorvari	3 15	9 7 2	104 38	313 2 2		
	<i>Regar.</i>						
3	Best regar mixed with vandal or sand	...	...	82 30	205 12 0
4	Regar of ordinary quality	10 18	20 5 9	170 61	341 8 7		
5	Inferior regar mixed with bad in- gredients	5 47	9 9 2	81 12	141 15 4		
	<i>Massab.</i>						
6	Best massab rich in vandal	5 02	12 8 10	110 94	277 5 8		
7	Good massab ... ..	...	21 0 6 9	143 53	287 1 0	
8	Ordinary massab	10 73	18 12 5	199 89	349 12 11		
9	Inferior massab	2 13	3 3 1	104 47	156 11 3		
	<i>Lal.</i>						
10	Best red earth ... ..	...	...	...	...
11	Ordinary do. ... ..	...	...	...	...
12	Worst do. ... ..	...	...	...	...
	<i>Inferior.</i>						
13	Regar and massab not fit for tarams 5 or 9 ... ..	...	...	272 46	272 7 5
14	Sandy, stony lands	4 78	3 9 4	9 51	7 2 1		
15	Pure sand or gravel ... ..	...	...	9 69	4 13 6
	Total Dry...	41 67	77 14 6	1,289 32	2,358 14 5		
	Total Irrigated...	13 71	59 14 1	2,747 39	13,797 3 8		
	Grand Total...	55 38	137 12 7	4,036 71	16,156 2 1		

AA 1.—(Concluded.)

ment for the Chellumbrum talook of the South Arcot District.

TOTAL.											
Cultivated.				Cultivable waste.				Total.			
Extent.		Assessment.		Extent.		Assessment.		Extent.		Assessment.	
16		17		18		19		20		21	
Acres.	Cts.	Rs.	A. P.	Acres.	Cts.	Rs.	A. P.	Acres.	Cts.	Rs.	A. P.
106	90	374	2 5	3	69	12	14 8	110	59	387	1 1
832	99	2,498	15 6	69	87	209	9 9	902	86	2,708	9 3
841	52	2,103	12 10	98	73	246	13 2	940	25	2,350	10 0
1,755	02	8,510	0 9	552	64	1,105	4 6	2,907	66	4,615	5 3
1,662	16	2,908	12 6	767	91	1,343	13 6	2,430	07	4,252	10 0
1,649	60	4,124	0 0	108	70	271	12 0	1,758	30	4,395	12 0
3,674	99	7,349	15 8	198	47	396	15 0	3,873	46	7,746	14 8
2,427	94	4,248	14 4	222	87	390	0 4	2,650	81	4,638	14 8
1,113	07	1,669	9 8	157	10	235	10 4	1,270	17	1,905	4 0
...
10	96	13	11 2	3	99	4	1 10	14	25	17	13 0
970	47	970	7 7	933	96	938	15 5	1,904	43	1,904	7 0
238	15	178	9 10	11	72	8	12 7	249	87	187	6 5
163	29	81	10 4	417	86	208	14 11	581	15	290	9 8
15,447	06	80,032	10 7	3,546	31	5,368	10 0	18,998	87	35,401	4 7
35,999	90	1,86,193	9 1	1,841	22	6,745	6 11	37,841	12	1,92,939	0 0
51,446	96	2,16,226	3 8	5,388	03	12,114	0 11	56,834	99	2,28,340	4 7

(Signed) H. NEWILL,
Director of Revenue Settlement.

AA 2.

Statement of the Classification and Assessment of each description of soil with a distinction

Class.	Description of Soils.	Sorts.	Rate per Acre.	3rd Grade Irrigation, 11 villages.									
				Government.					Inam.				
				Land.		Assessment.			Land.		Assessment.		
			RS. A. P.	Acs.	Cts.	RS. A. P.	Acs.	Cts.	RS. A. P.	Acs.	Cts.		
2	Permanently improved totacal or jareeb and other lands	2	5 8 0	18	63	102 7 5	1	8	5 15 1	19	71		
4	Mixed or loamy regar containing from $\frac{1}{3}$ to $\frac{2}{3}$ of clay.	1		...	37	2 0 7	...	...	...	...	37		
				19	...	104 8 0	1	8	5 15 1	20	8		
3	Clay regar containing upwards of $\frac{2}{3}$ of clay	1	4 8 0	86	60	389 11 3	42	25	190 2 0	128	85		
4	Mixed or loamy regar containing from $\frac{1}{3}$ to $\frac{2}{3}$ of clay.	2		48	30	217 5 7	3	94	17 11 8	52	24		
				134	90	607 0 10	46	19	207 13 8	181	9		
3	Clay regar containing upwards of $\frac{2}{3}$ of clay	2	4 0 0	146	26	585 0 8	16	41	65 10 1	162	67		
7	Mixed or loamy containing from $\frac{1}{3}$ to $\frac{2}{3}$ of clay ...	1	3 8 0	93	86	325 0 2	1	82	6 5 11	94	68		
6	Clay containing upwards of $\frac{2}{3}$ of clay.	2	3 0 0	58	33	174 15 10	2	14	6 6 9	60	47		
		1		25	65	76 15 2	...	...	...	25	65		
				83	98	251 15 0	2	14	6 6 9	86	12		
8	Sandy or gravelly containing not more than $\frac{1}{3}$ of clay	1	2 8 0	102	84	257 1 7	3	58	8 15 2	106	42		
		2	2 4 0	14	13	31 12 8	1	4	2 5 5	15	17		
				593	97	2,162 6 11	72	26	303 8 1	666	23		

TOTAL.

Rate per Acre.			Government.		
			Land.		Assessment.
			A.	C.	RS. A. P.
8	8	...	...	...	...
7	8	...	...	...	...
6	8	...	...	...	...
5	8	...	19	...	...
4	8	...	48	63	104 8 0
4	...	...	153	55	668 13 5
3	8	...	109	4	614 3 3
3	...	...	88	78	381 10 3
2	8	...	104	87	266 5 5
2	4	...	17	10	262 2 9
					38 7 7
			640	97	2,336 2 8

AA 2.

of the grades of Irrigation in Strimushnam Maganam of the South Arcot District.

Extra Grade Irrigation, 4 villages.												
tal.		Rate per Acre.	Government.				Inam.				Total.	
			Land.		Assess- ment.	Land.		Assess- ment.	Land.		Assess- ment.	
Assessment.			Land.		Assess- ment.	Land.		Assess- ment.	Land.		Assess- ment.	
RS. A. P.		RS. A. P.	Ac.	Cts.	RS. A. P.	Ac.	Cts.	RS. A. P.	Ac.	Cts.	RS. A. P.	
108 6 6	}	4 8 0	...	51	2 4 9	...	...	...	...	51	2 4 9
2 0 7			13	22	59 7 10	...	95	4 4 5	14	17	63 12 3	
110 7 1			13	73	61 12 7	...	95	4 4 5	14	68	66 1 0	
579 13 3	}	...	...	...	...	...	...	...	...	...	...
235 1 3			7	29	29 2 7	...	...	...	7	29	29 2 7
814 14 6			7	29	29 2 7	...	...	...	7	29	29 2 7
650 10 9		3 8 0	16	18	56 10 1	...	...	...	16	18	56 10 1
331 6 1		3 0 0	4	80	14 6 5	...	...	...	4	80	14 6 5
181 6 7	}	...	2	3	5 1 2	...	...	...	2	3	5 1 2
76 15 2			...	...	...	...	...	...	...	...	...
258 5 9		2 8 0	2	3	5 1 2	...	...	...	2	3	5 1 2
266 0 9	}	2 4 0	2	97	6 10 11	...	48	1 1 3	3	45	7 12 2	
34 2 1			...	...	...	...	...	...	...	...	...
2,465 15 0			47	...	173 11 9	1	43	5 5 8	48	43	179 1 5	

Inam.			Total.		
Land.		Assessment.	Land.		Assessment.
A.	C.	RS. A. P.	A.	C.	RS. A. P.
...
...
...
1	8	5 15 1	20	8	110 7 1
47	14	212 2 1	195	77	880 15 6
16	41	65 10 1	169	96	679 13 4
1	82	6 5 11	110	86	388 0 2
2	14	6 6 9	90	92	272 12 2
3	58	8 15 2	108	45	271 1 11
1	52	3 6 8	18	62	41 14 3
73	69	308 13 9	714	66	2,645 0 5

(Signed) H. NEWILL,
Director of Revenue Settlement.

AA 3.

Statement shewing the extent of Dry land under each rate of

Class.	Description of soils.	Sort.	Rate.	Culti.	
				Land.	
			RS. A. P.	Acres.	Cts.
1	Lanka or Island soils	1st.	2 8 0	...	...
2	Permanently improved totacal or jareeb and } other lands	2nd.	2 8 0	82	85
		1st.	2 8 0	64	04
		2nd.	2 8 0	316	77
	Total...	...	...	463	66
3	Clay regar, containing upwards of $\frac{1}{2}$ of clay ...	1st.	2 0 0	157	30
4	Mixed or loamy regar, containing from $\frac{1}{2}$ to } $\frac{1}{2}$ of clay	1st.	2 0 0	153	31
		2nd.	2 0 0	1,224	39
	Total...	...	...	1,535	...
3	Clay regar, containing upwards of $\frac{1}{2}$ of clay ...	2nd.	1 12 0	1,450	95
5	Sandy regar, containing not more than $\frac{1}{2}$ of clay	1st.	1 8 0	661	64
7	Mixed or loamy, containing from $\frac{1}{2}$ to $\frac{1}{2}$ of clay	1st.	1 8 0	534	40
	Total...	...	...	1,196	04
5	Sandy regar, containing not more than $\frac{1}{2}$ of clay	2nd.	1 4 0	27	90
6	Clay containing upwards of $\frac{1}{2}$ of clay ...	1st.	1 4 0	7	17
7	Mixed or loamy, containing from $\frac{1}{2}$ to $\frac{1}{2}$ of clay..	2nd.	1 4 0	399	63
	Total...	...	...	434	70
8	Sandy or gravelly, containing not more than } $\frac{1}{2}$ of clay	1st.	1 0 0	2,123	66
		2nd.	0 12 0	363	13
	Total Dry...	...	...	7,566	14
	Total Irrigated...	...	...	640	97
	Grand Total...	...	...	8,207	11

AA 3.

Assessment for Strimushnam Maganam of the South Arcot District.

GOVERNMENT.

vated.	Cultivable waste.				Total.			
	Land.		Assessment.		Land.		Assessment.	
	Rs. A. P.	Acres. Cts.	Rs. A. P.	Acres. Cts.	Rs. A. P.	Acres. Cts.	Rs. A. P.	Acres. Cts.
...	...	0 80	...	...	...	0 80	...	...
...	...	8 11	...	...	...	90 96	...	...
...	...	2 89	...	...	...	66 93	...	...
...	...	7 46	...	...	...	324 23	...	...
1,159 2 5	19 26	48 2 5	482 92	1,207 4 10				
...	26 17	...	183 47	...				
...	1 72	...	155 08	...				
...	150 93	...	1,375 82	...				
3,070 0 0	178 82	357 10 3	1,713 82	3,427 10 3				
2,539 2 7	550 12	962 11 4	2,001 07	3,501 13 11				
...	179 47	...	841 11	...				
...	71 24	...	605 64	...				
1,794 1 0	250 71	376 1 0	1,446 75	2,170 2 0				
...	47 15	...	75 05	...				
...	...	...	7 17	...				
...	70 14	...	469 77	...				
543 6 0	117 29	146 9 10	551 99	689 15 10				
2,122 10 7	163 27	163 4 4	2,285 93	2,285 14 11				
272 5 7	174 13	130 9 5	537 25	402 15 0				
11,500 12 2	1,453 59	2,185 0 7	9,019 73	13,685 12 9				
2,336 2 8	...	...	640 97	2,386 2 8				
13,836 14 10	1,453 59	2,185 0 7	9,660 70	16,021 15 5				

AA 3.—(Continued.)

Statement shewing the extent of Dry land under each rate of

Class.	Description of soils.	Sort	Rate.	I			
				Cultivated.			
				Land.	Assessment.		
			RS. A. P.	A.	Cts.	RS. A. P.	
1	Lanka or Island soils ... {	1st	2 8 0	...	...	...	...
		2nd	2 8 0	1	24	...	...
2	Permanently improved totacal or jarceeb and { other lands ... {	1st	2 8 0	...	76	...	...
		2nd	2 8 0	17	65	...	...
	Total...	...	...	19	65	49	2 0
3	Clayregar, containing upwards of $\frac{2}{3}$ of clay ...	1st	2 0 0	4	39	...	...
				25	16	...	...
4	Mixed or loamy regar, containing from $\frac{1}{3}$ to $\frac{2}{3}$ { of clay ... {	1st	2 0 0	...	...	...	...
		2nd	2 0 0	91	68	...	...
	Total...	...	...	121	23	242	7 4
3	Clay regar, containing upwards of $\frac{2}{3}$ of clay ...	2nd	1 12 0	156	19	273	5 4
5	Sandy regar, containing not more than $\frac{1}{3}$ of clay.	1st	1 8 0	26	45	...	...
7	Mixed or loamy, containing from $\frac{1}{3}$ to $\frac{2}{3}$ of clay..	1st	1 8 0	22	28	...	...
		Total...	...	48	73	73	1 6
5	Sandy regar, containing not more than $\frac{1}{3}$ of clay..	2nd	1 4 0	...	...	...	...
6	Clay containing upwards of $\frac{2}{3}$ of clay ...	1st	1 4 0	...	...	...	...
7	Mixed or loamy, containing from $\frac{1}{3}$ to $\frac{2}{3}$ of clay...	2nd	1 4 0	2	02	...	...
		Total..	...	2	02	2	8 5
8	Sandy or gravelly, containing not more than $\frac{1}{3}$ { of clay ... {	1st	1 0 0	76	09	76	1 5
		2nd	0 12 0	10	60	7	15 2
	Total Dry...	...	...	434	51	724	9 2
	Total Irrigated...	...	...	73	69	308	13 9
	Grand Total...	...	...	508	20	1,033	6 11

AA 3.—(Continued.)*Assessment for the Strimushnum Maganum of the South Arcot District.*

NAM.

Cultivable waste.			Total.		
Land.		Assessment.	Land.		Assessment.
Acres.	Cents.	Rs. A. P.	Acres.	Cents.	Rs. A. P.
...	...	...	1	24	...
...	...	...	...	76	...
...	...	...	17	65	...
...	...	...	19	65	49 2 0
...	...	...	4	39	...
...	...	...	25	16	...
1	68	...	93	36	...
1	68	3 5 9	122	91	245 13 1
2	40	4 3 2	158	59	277 8 6
...	...	...	26	45	...
2	25	...	24	53	...
2	25	3 6 0	50	98	76 7 6
...
...
4	94	...	6	96	...
4	94	6 2 10	6	96	8 11 2
1	4	1 0 8	77	13	77 2 1
...	...	...	10	60	7 15 2
12	31	18 2 5	446	82	742 11 7
...	...	...	73	69	808 13 9
12	31	18 2 5	520	51	1,051 9 4

AA 3.—(Concluded.)*Statement shewing the extent of Dry land under each rate of*

Class.	Description of soils.	Sort.	To			
			Cultivated.			
			Land.	Assess-ment.		
			Acres.	Cts.	RS.	A. P.
1	Lanka or Island soils	1st.	...	...	...	...
		2nd.	84	9	...	...
2	Permanently improved totacal or jareeb and other lands	1st.	64	80	...	...
		2nd.	334	42	...	...
	Total...	...	483	31	1,208	4 5
3	Clay regar, containing upwards of $\frac{1}{2}$ of clay...	1st.	161	69	...	...
4	Mixed or loamy regar, containing from $\frac{1}{2}$ to $\frac{3}{4}$ of clay	1st.	178	47	...	...
		2nd.	1,316	7	...	...
	Total...	...	1,656	23	3,312	7 4
3	Clay regar, containing upwards of $\frac{1}{2}$ of clay ...	2nd.	1,607	14	2,812	7 11
5	Sandy regar, containing not more than $\frac{1}{2}$ of clay	1st.	683	9	...	...
7	Mixed or loamy, containing from $\frac{1}{2}$ to $\frac{3}{4}$ of clay	1st.	556	68	...	...
	Total...	...	1,244	77	1,867	2 6
5	Sandy regar, containing not more than $\frac{1}{2}$ of clay	2nd.	27	90	...	...
6	Clay, containing upwards of $\frac{1}{2}$ of clay ...	1st.	7	17	...	...
7	Mixed or loamy, containing from $\frac{1}{2}$ to $\frac{3}{4}$ of clay...	2nd.	401	65	...	...
	Total...	...	436	72	545	14 5
8	Sandy or gravelly, containing not more than $\frac{1}{2}$ of clay	1st.	2,193	75	...	...
		2nd.	373	73	...	...
	Total Dry...	...	8,000	65	12,225	5 4
	Total Irrigated...	...	714	66	2,645	0 5
	Grand Total...	...	8,715	31	14,870	5 9

AA 3.—(Concluded.)*Assessment for the Strimushnum Maganum of the South Arcot District.*

TAL.

Cultivable waste.					Total.				
Land.		Assessment.			Land.		Assessment.		
Acres.	Cents.	RS.	A.	P.	Acres.	Cents.	RS.	A.	P.
...	80	...	...	...	...	80	...	...	...
8	11	...	...	...	92	20	...	...	...
2	89	...	...	...	67	69	...	...	...
7	46	...	...	...	341	88	...	...	...
19	26	48	2	5	502	57	1,256	6	10
26	17	...	...	...	187	86	...	...	...
1	72	...	...	...	180	19	...	...	...
152	61	...	...	...	1,468	68	...	...	...
180	50	361	0	0	1,836	73	3,673	7	4
552	52	966	14	6	2,159	66	3,779	6	5
179	47	...	...	...	867	56	...	...	...
73	49	...	...	...	630	17	...	...	...
252	96	379	7	0	1,497	73	2,246	9	6
47	15	...	...	...	75	5	...	...	...
...	...	...	...	...	7	17	...	...	...
75	8	...	...	...	476	73	...	...	...
122	23	152	12	8	558	95	698	11	1
164	31	...	...	...	2,363	6	2,363	1	0
174	12	...	...	...	547	85	410	14	2
1,465	90	2,203	3	0	9,466	55	14,428	8	4
...	...	...	...	...	714	66	2,645	0	5
1,465	90	2,203	3	3	10,181	21	17,073	8	9

(Signed) H. NEWILL,
Director of Revenue Settlement.

B B.

Statement of the Classification and Assessment of each Description of soil with a distinction of the grades of Irrigation for the *Munargoody talook of the South Arcot District, including Kolymulloy Jaghire.*

ALLUVIAL AND EXCEPTIONAL.										REGAR.									
1					2					3					4				
Islands and other alluvial deposits.					Permanently improved lands, gardens, lands near village sites termed Nut-tavayi or Oorvari.					Best regar mixed with vandol or sand.					Regar of ordinary quality.				
Land.		Assessment.			Land.		Assessment.			Land.		Assessment.			Land.		Assessment.		
8		4			5		6			7		8			9		10		
Acres.	Cts.	Rs.	A.	P.	Acres.	Cts.	Rs.	A.	P.	Acres.	Cts.	Rs.	A.	P.	Acres.	Cts.	Rs.	A.	P.
67	39	572	13	1	985	96	7,394	11	3	12,604	97	81,932	4	11	6,615	23	36,383	12	3
55	9	468	4	3	9	34	70	0	9	139	58	907	4	3	97	82	538	0	2
Total...					122	48	1,041	1	4	995	30	7,464	12	0	12,744	55	82,839	9	2
Govt. { Cultivated { Cultivable waste	29	33	219	15	7	782	23	5,084	6	11

	29	33	219	15	7	782	23	5,084	6	11
Inam. { Cultivated { Cultivable waste	29	33	219	15	7	782	23	5,084	6	11

	29	33	219	15	7	782	23	5,084	6	11
Total. { Cultivated { Cultivable waste	67	39	572	13	1	1,015	29	7,614	10	10	13,387	19	87,016	11	10
	55	9	468	4	3	9	34	70	0	9	139	58	907	4	3
	122	48	1,041	1	4	1,024	63	7,684	11	7	13,526	77	87,924	0	1
Govt. { Cultivated { Cultivable waste	203	94	1,325	9	9	3,292	21	18,107	2	6
	0	21	1	5	10	16	5	88	4	5
	204	15	1,326	15	7	3,308	26	18,195	6	11
Total...					...	...	...	...	...	204	15	1,326	15	7	3,308	26	18,195	6	11

1st Grade 123.

Grade 40.

BB.—(Continued.)
Statement of the Classification and Assessment of each description of soil with a distinction of the grades of Irrigation, &c.

Irrigation.	MASSAB.											
	REGAR.				6				7			
	5 Inferior regar mixed with bad ingredients.				Best massab rich in vandul.				Good massab.			
	Land.		Assessment.		Land.		Assessment.		Land.		Assessment.	
	11		12		13		14		15		16	
	Acres.	Cts.	Rs. A. P.		Acres.	Cts.	Rs. A. P.		Acres.	Cts.	Rs. A. P.	
Govt. { Cultivated	1,064	51	4,790 4 9		2,620	11	19,650 13 2		1,108	60	7,905 14 5	
Govt. { Cultivable waste	118	45	533 0 5		17 2	2	127 10 5		3 91	3	25 6 7	
Govt. { Total...	1,182	96	5,323 5 2		2,637	13	19,778 7 7		1,112	51	7,931 5 0	
Inam. { Cultivated	35	32	158 15 0		128	5	950 6 0		64	15	416 15 7	
Inam. { Cultivable waste	...	...	...		0	10	0 12 0		1 64	1	10 10 7	
Inam. { Total...	35	32	158 15 0		128	15	961 2 0		65	79	427 10 2	
Total. { Cultivated	1,099	83	4,949 3 9		2,748	16	20,611 3 2		1,172	75	7,622 14 0	
Total. { Cultivable waste	118	45	533 0 5		17	12	128 6 5		5 55	5	36 1 2	
Total. { Total...	1,219	28	5,482 4 2		2,765	28	20,739 9 7		1,178	30	7,658 15 2	
Govt. { Cultivated	1,218	67	4,994 10 11		110	79	720 2 2		201	6	1,105 13 3	
Govt. { Cultivable waste	27	17	108 10 10		...	..	...		2 30	2	12 10 5	
Govt. { Total...	1,275	84	5,103 5 9		110	79	720 2 2		203	36	1,118 7 8	

1st Grade 123.

Grade 40.

Inam.	{ Cultivated Cultivable waste	25	49	101 15 4	1	87	12 2 6	4	27	23 7 9	0	21	0 15 1
Total.	{ Cultivated Cultivable waste	25	49	101 15 4	1	87	12 2 6	4	27	23 7 9	0	21	0 15 1
		1,274	16	5,096 10 3	112	66	732 4 8	205	33	1,129 5 0	77	81	350 2 3
Govt.	{ Cultivated Cultivable waste	27	17	108 10 10	...	...	...	2	30	12 10 5	...	...	...
		1,301	33	5,205 5 7	112	66	732 4 8	207	63	1,141 15 5	77	81	350 2 3
Inam.	{ Cultivated Cultivable waste	0	81	2 13 4	62	11	341 9 8	78	49	353 3 3	22	38	89 8 4
		0	56	1 15 4	2	97	16 5 4	2	82	12 11 0	1	10	4 6 5
Total.	{ Cultivated Cultivable waste	1	37	4 12 8	65	8	357 15 0	81	31	365 14 3	23	48	93 14 9
		...	...	...	...	67	3 11 0	1	15	5 2 9	...	...	...
Total.	{ Cultivated Cultivable waste	...	...	...	...	...	...	...	...	...	...	...	...
		0	81	2 13 4	62	75	345 4 8	79	64	358 6 0	23	38	89 8 4
Govt.	{ Cultivated Cultivable waste	0	56	1 15 4	2	97	16 5 4	2	82	12 11 0	1	10	4 6 5
		1	37	4 12 8	65	75	361 10 0	82	46	371 1 0	23	48	93 14 9
Total.	{ Cultivated Cultivable waste	2,313	99	9,687 13 0	27,93	1	20,712 9 0	1,388	16	8,664 14 11	398	34	2,051 10 4
		146	18	643 10 7	19	99	143 15 9	9	3	50 12 0	3	83	19 6 8
Govt.	{ Cultivated Cultivable waste	2,460	17	10,431 7 7	2,813	0	20,856 8 9	1,397	18	8,715 10 11	397	7	2,071 1 0
		60	81	260 14 4	130	59	976 3 6	69	57	445 10 1	7	57	41 6 9
Inam.	{ Cultivated Cultivable waste	...	...	...	0	10	0 12 0	1	64	10 10 7	...	...	...
		60	81	260 14 4	130	69	976 15	71	21	456 4 8	7	57	41 6 9
Total.	{ Cultivated Cultivable waste	2,374	80	10,048 11 4	2,923	60	21,688 12 6	1,457	72	9,110 9 0	400	81	2,093 1 1
		146	18	643 10 7	20	9	144 11 9	10	67	61 6 7	3	83	19 6 8
Total 168.	{ Cultivated Cultivable waste	2,520	98	10,693 5 11	2,943	69	21,833 8 3	1,468	39	9,171 15 7	404	64	2,112 7 9
	

2nd

3rd Grade.

Total 168.

B B.—(Continued.)
Statement of the Classification and Assessment of soil with a distinction of the grades of Irrigation, &c.

	Irrigation.	MASSAB.						LAL.					
		9						10					
		Inferior.						Best red earth.					
		Land.		Assessment.				Land.		Assessment.			
		19	20	Acres.	Cts.	Rs.	A. P.	21	22	Acres.	Cts.	Rs.	A. P.
Government...	{ Cultivated	62	8	279	5	9	...	30	9	165	7	11	...
	{ Cultivable waste ...	2	31	10	6	3	...	...	...	...	...	...	...
	Total...	64	39	280	12	0	...	30	9	165	7	11	...
Inam.....	{ Cultivated	12	76	57	8	2	...	0	38	2	1	5	...
	{ Cultivable waste ...	...	...	...	...	...	...	...	...	...	...	...	...
	Total...	12	76	57	8	2	...	0	38	2	1	5	...
Total.....	{ Cultivated	74	84	336	13	11	...	30	47	167	9	4	...
	{ Cultivable waste ...	2	31	10	6	3	...	...	...	...	...	...	...
	Total...	77	15	347	4	2	...	30	47	167	9	4	...
Government...	{ Cultivated	21	43	85	11	6	...	...	...	...	...	...	...
	{ Cultivable waste ..	...	...	...	...	...	...	...	...	...	...	...	...
	Total...	21	43	85	11	6	...	...	...	...	...	...	...

1st Grade 123.

Grade 40

[illegible]

BB.—(Concluded.)

Statement of the Classification and Assessment of each description of soil with a distinction of the grades of Irrigation, &c.

Irrigation.		LAL.				INFERIOR.				TOTAL.							
		13				13				Regar and massab not fit for tarains 5 or 9.							
		Land.		Assessment.		Land.		Assessment.		Land.		Assessment.					
Government ... { Cultivated Cultivable waste	...	25	Acres.	Rs. A. P.	26	Acres.	Rs. A. P.	27	Acres.	Rs. A. P.	28	Acres.	Rs. A. P.	29	Acres.	Rs. A. P.	30
		...	Cts.	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	
Inam ... { Cultivated Cultivable waste
	
	
Total ... { Cultivated Cultivable waste
	
	
Government ... { Cultivated Cultivable waste
	
	

1st Grade, 28.

Grade, 40.

BB 1.

*Statement of the Classification and Assessment of each description of
talook of the South Arcot District,*

Class.	Description of soils.	Rate.	GOVERN			
			Arable.			
			Extent.		Assessment.	
		RS. A. P.	Acres.	C.	RS. A. P.	
	<i>Alluvial and exceptional.</i>					
1	Islands and other alluvial deposits	3 8 0	57	37	200 12 9	
2	Permanently improved lands, gardens, lands near village sites termed Nattavayi or Oorvari ...	3 0 0	713	76	2,141 4 6	
	<i>Regar.</i>					
3	Best regar mixed with vandal or sand	2 8 0	398	80	997 0 0	
4	Regar of ordinary quality	2 0 0	1,116	34	2,232 10 11	
5	Inferior regar mixed with bad ingredients	1 12 0	1,127	72	1,973 8 3	
	<i>Massab.</i>					
6	Best massab rich in vandal	2 8 0	361	19	902 15 7	
7	Good massab	2 0 0	807	34	1,614 10 11	
8	Ordinary massab	1 12 0	809	29	1,416 4 1	
9	Inferior massab	1 8 0	1,043	76	1,565 10 3	
	<i>Lal.</i>					
10	Best red earth	1 12 0	66	40	116 3 2	
11	Ordinary do.	1 8 0	600	80	901 3 2	
12	Worst do.	1 4 0	523	19	653 15 9	
	<i>Inferior.</i>					
13	Regar and massab not fit for tarans 5 or 9	1 0 0	56	25	56 4 0	
14	Sandy, stony lands	0 12 0	20	84	15 10 1	
15	Pure sand or gravel	0 8 0	5	01	2 8 1	
	Total Dry...		7,708	06	14,790 9 6	
	Total of Strimushnam Dry...		7,566	14	11,500 12 2	
	Total Dry...		15,274	20	26,291 5 8	
	Irrigated...		34,229	38	2,02,472 1 8	
	Strimushnam Irrigated...		640	97	2,336 2 8	
	Total...		34,870	35	2,04,808 4 4	
	Grand Total...		50,144	55	2,31,099 10 0	
	Manargoody...		41,937	44	2,17,282 11 2	
	Strimushnam...		8,207	11	13,836 14 10	

BB 1.

soil with a distinction of the grades of Irrigation for the Manargoody including the Kolymullay Jaghire.

MENT.

Waste.			Total.			
Extent.		Assessment.	Extent.		Assessment.	
Acres.	Cents.	RS. A. P.	Acres.	Cents.	RS. A. P.	
65	12	227 14 9	122	49	428 11 6	
30	70	92 1 7	744	46	2,233 6 1	
112	60	281 8 0	511	40	1,278 8 0	
151	07	302 2 2	1,267	41	2,584 13 1	
134	92	236 1 9	1,262	64	2,209 10 0	
13	08	32 11 2	374	27	985 10 9	
52	93	105 13 9	860	27	1,720 8 8	
61	29	107 4 2	870	58	1,523 8 3	
205	40	308 1 8	1,249	16	1,873 11 11	
6	14	10 11 11	72	54	126 15 1	
10	49	15 11 9	611	29	916 14 11	
140	91	176 2 3	664	10	830 2 0	
18	85	13 13 7	70	10	70 1 7	
...	...	... ...	20	84	15 10 1	
8	31	4 2 6	13	32	6 10 7	
1,006	81	1,914 5 0	8,714	87	16,704 14 6	
1,453	59	2,185 0 7	9,019	73	13,685 12 9	
2,460	40	4,099 5 7	17,734	60	30,390 11 3	
547	35	3,135 5 4	34,776	73	2,05,607 7 0	
...	...	... ...	640	97	2,336 2 8	
547	85	3,135 5 4	35,417	70	2,07,943 9 8	
3,007	75	7,234 10 11	53,152	30	2,38,334 4 11	
1,554	16	5,049 10 4	43,491	60	2,22,812 5 6	
1,453	59	2,185 0 7	9,660	70	16,031 15 5	

B B 1.—(Continued.)

*Statement of the Classification and Assessment of each description of
talook of the South Arcot District,*

Class.	Description of soils.	Rate.	Arable.			
			Extent.		Assessment.	
			Acres.	Cts.	Rs.	A. P.
	<i>Alluvial and exceptional.</i>	RS. A. P.				
1	Islands and other alluvial deposits.	3 8 0	13	5	63	2 10
2	Permanently improved lands, gardens, lands near village site termed Nuttavayi or Oorvari ...	3 0 0	73	1	219	0 6
	<i>Regar.</i>					
3	Best regar mixed with vandal or sand ...	2 8 0	16	98	42	7 2
4	Regar of ordinary quality ...	2 0 0	43	1	86	0 4
5	Inferior Regar mixed with bad ingredients...	1 12 0	33	44	58	8 4
	<i>Massab.</i>					
6	Best massab rich in vandal ...	2 8 0	47	41	118	8 5
7	Good massab... ..	2 0 0	37	66	75	5 1
8	Ordinary massab	1 12 0	53	86	94	4 2
9	Inferior massab	1 8 0	115	28	172	14 3
	<i>Lal.</i>					
10	Best red earth	1 12 0	1	16	2	0 6
11	Ordinary do.	1 8 0	39	53	59	4 9
12	Worst do.	1 4 0	56	31	70	6 2
	<i>Inferior.</i>					
13	Regar and massab not fit for tarams 5 or 9	1 0 0	2	19	2	3 1
14	Sandy, stony lands	0 12 0	...	...	...	...
15	Pure sand or gravel	0 8 0	...	...	...	...
	Total Dry...		537	87	1,064	1 7
	Total of Strimushnam Dry...		434	51	724	9 2
	Total Dry...		972	38	1,788	10 9
	Irrigated...		1,685	18	10,258	18 7
	Strimushnam Irrigated...		73	69	308	13 9
	Total...		1,758	87	10,567	11 4
	Grand Total...		2,731	25	12,356	6 1
	Manargoody...		2,223	05	11,322	15 2
	Strimushnam...		508	20	1,033	6 11

B B 1.—(Continued)

soil with a distinction of the grades of Irrigation for the Manargoody including the Kolymullay Jaghire.

INAM.					
Waste.			Total.		
Extent.		Assessment.	Extent.		Assessment.
Acres.	Cents.	RS. A. P.	Acres.	Cents.	RS. A. P.
...	...	... ..	18	5	63 2 10
1	78	5 8 5	74	79	224 5 11
0	57	1 6 10	17	55	43 14 0
0	39	0 12 6	43	40	86 12 10
...	...	... ..	33	44	58 8 4
...	...	... ..	47	41	118 8 5
1	77	3 8 8	39	43	78 13 9
...	...	... ..	53	86	94 4 2
...	...	... ..	115	28	172 14 3
...	...	... ..	1	16	2 0 6
...	...	... ..	89	53	59 4 9
...	...	... ..	56	31	70 6 2
...	...	... ..	2	19	2 3 1
...
...
4	51	11 1 5	542	38	1,075 3 0
12	31	18 2 5	446	82	742 11 7
16	82	293 3 10	989	20	1,817 14 7
4	18	24 13 4	1,689	36	10,283 10 11
...	...	... ..	73	69	308 13 9
4	18	24 13 4	1,763	5	10,592 8 8
31	0	54 1 2	2,752	25	12,410 7 3
8	69	35 14 9	2,231	74	11,858 13 11
12	31	18 2 5	520	51	1,051 9 4

B. B 1.—(Concluded.)

*Statement of the Classification and Assessment of each description of
South Arcot District,*

Class.	Description of soils.	Rate.	To			
			Arable			
			Extent.	Assessment.		
		RS. A. P.	Acres.	Cts.	RS. A. P.	
	<i>Alluvial and exceptional.</i>					
1	Islands and other alluvial deposits.	3 8 0	75	42	263 15 7	
2	Permanently improved lands, gardens, lands near villages sites termed Nuttavayi or Oorvari ...	3 0 0	786	77	2,360 5 0	
	<i>Regar.</i>					
3	Best regar mixed with vandal or sand ...	2 8 0	415	78	1,039 7 2	
4	Regar of ordinary quality ...	2 0 0	1,159	35	2,318 11 3	
5	Inferior regar mixed with bad ingredients ...	1 12 0	1,161	16	2,032 0 7	
	<i>Massab.</i>					
6	Best massab rich in vandal ...	2 8 0	408	60	1,021 8 0	
7	Good massab ...	2 0 0	845	0	1,690 0 0	
8	Ordinary massab ...	1 12 0	863	15	1,510 8 3	
9	Inferior massab ...	1 8 0	1,159	2	1,738 8 6	
	<i>Lal.</i>					
10	Best red earth ...	1 12 0	67	56	118 3 8	
11	Ordinary do. ...	1 8 0	640	33	980 7 11	
12	Worst do. ...	1 4 0	579	50	724 5 11	
	<i>Inferior.</i>					
13	Regar and massab not fit for tarams 5 or 9 ...	1 0 0	58	44	58 7 1	
14	Sandy, stony lands ...	0 12 0	20	84	15 10 1	
15	Pure sand or gravel ...	0 8 0	5	1	2 8 1	
	Total Dry...		8,245	93	15,854 11 1	
	Total of Strimushnam Dry...		8,000	65	12,225 5 4	
	Total Dry...		16,246	58	28,080 0 5	
	Irrigated...		35,914	56	2,12,730 15 3	
	Strimushnam Irrigated...		714	66	2,645 0 5	
	Total...		36,629	22	2,15,375 15 8	
	Grand Total...		52,875	80	2,43,456 0 1	
	Manargoody ...		44,160	49	2,28,585 10 4	
	Strimushnam...		8,715	31	14,870 5 9	

BB 1.—(Concluded.)

soil with a distinction of the grades of Irrigation for the Manargoody talook of the including Kolymullay Jaghire.

Waste.						Total.					
Extent.			Assessment.			Extent.			Assessment.		
Acres.	Cts.		RS.	A.	P.	Acres.	Cents.		RS.	A.	P.
65	12		227	14	9	140	54		491	14	4
32	48		97	7	0	819	25		2,457	12	0
118	17		282	14	10	528	95		1,322	6	0
151	46		302	14	8	1,310	81		2,621	9	11
134	92		236	1	9	1,296	08		2,268	2	4
13	8		32	11	2	421	68		1,054	3	2
54	70		109	6	5	899	70		1,799	6	5
61	29		107	4	2	924	44		1,617	12	5
205	40		308	1	8	1,304	42		2,046	10	2
6	14		10	11	11	73	70		128	15	7
10	49		15	11	9	650	82		976	3	8
140	91		176	2	3	720	41		900	8	2
13	85		13	13	7	72	29		72	4	8
...	...		...	...	...	20	84		15	10	1
8	81		4	2	6	13	32		6	10	7
1,011	32		1,925	6	5	9,257	25		17,780	1	6
1,465	90		2,208	8	0	9,466	55		14,428	8	4
2,477	22		4,128	9	5	18,723	80		32,208	9	10
551	53		3,160	2	8	86,466	09		2,15,891	1	11
...	...		...	...	...	714	66		2,645	0	5
551	53		3,160	2	8	37,180	75		2,18,536	2	4
3,208	75		7,288	12	1	55,904	55		2,50,744	12	2
1,562	85		5,085	9	1	45,723	34		2,33,671	3	5
1,465	90		2,203	3	0	10,181	21		17,073	8	9

(Signed) H. NEWILL,
Director of Revenue Settlement

10 villages, 2nd Grade.										30 villages Total.									
Govt..	{	Cultivated	52	87	343	10 5	910	44	5,007	6 8	478	62	2,153	12 7		
			Cultivable waste	...	...	0	21	1	5 10	11	23	61	12 3	19	5	85	11 7
			Total...	...	...	52	8	345	0 3	921	67	5,069	2 11	497	67	2,239	8 2
Inam.	{	Cultivated		
			Cultivable waste	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			Total...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total..	{	Cultivated	52	87	343	10 5	910	44	5,007	6 8	478	62	2,153	12 7		
			Cultivable waste	...	...	0	21	1	5 10	11	23	11	12 3	19	5	85	11 7
			Total...	...	...	52	8	345	0 3	921	67	5,069	2 11	497	67	2,239	8 2
Govt.	{	Cultivated	53	8	345	0 3	921	67	5,069	2 11	497	67	2,239	8 2		
			Cultivable waste	...	...	401	62	2,954	4 5	3,943	67	24,723	6 8	1,498	33	7,762	3 1
			Total...	...	...	401	5	22	10 8	36	8	223	4 9	43	0	217	7 8
Inam.	{	Cultivated	8	2	60	2 5	64	16	417	0 8	42	91	236	0 0		
			Cultivable waste	...	...	0	...	...	...	...	...	...	...	...	...	...	...
			Total...	...	...	8	2	60	2 5	64	16	417	0 8	42	91	236	0 0
Total.	{	Cultivated	409	64	3,019	6 10	4,007	83	25,140	7 4	1,541	24	7,998	3 1		
			Cultivable waste	...	...	3	5	22	10 8	36	8	223	4 9	43	0	217	7 2
			Total...	...	...	412	69	3,042	1 6	4,043	91	25,363	12 1	1,584	24	8,225	10 9

BB 2.—(Continued.)
Statement of the Classification and Assessment of each description of soil, with a distinction of the grades of Irrigation, &c.

Irrigation.	Description of Land.	REGAR.				MASSAB.							
		Inferior regar mixed with bad ingredients.		Best massab rich in vandul.		Good massab.		Ordinary massab.		Land.	Assessment.	Land.	Assessment.
		Land.	Assessment.	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.				
		11	12	13	14	15	16	17	18				
		Acres.	Rs. A. P.	Acres.	Rs. A. P.	Acres.	Rs. A. P.	Acres.	Rs. A. P.				
	Govt. { Cultivated	72	601 11 10	50	2,193 12 0	93	604 15 3	15	82 10 8				
	Govt. { Cultivable waste	20	93 4 7	...	...	...	...	...	...
	Govt. { Total...	154	694 0 5	50	2,193 12 0	83	604 15 3	15	82 10 8				
	Inam. { Cultivated	...	...	90	6 12 0	17	116 1 7	...	...		
	Inam. { Cultivable waste	...	...	...	...	...	...	...	...
	Inam. { Total...	...	...	90	6 12 0	17	116 1 7	...	...		
	Total. { Cultivated	133	601 11 10	40	2,300 8 0	110	731 0 10	15	82 10 8				
	Total. { Cultivable waste	20	93 4 7	...	...	...	...	...	...
	Total. { Total...	154	695 0 5	40	2,300 8 0	110	731 0 10	15	82 10 8				

30 villages, 1st Grade.

30 Villages, Total.												10 Villages, 2nd Grade.											
Govt.				Inam.				Total.				Govt.				Inam.				Total.			
Cultivated.	Cultivable waste	Total...		Cultivated.	Cultivable waste	Total...		Cultivated	Cultivable-waste	Total...		Cultivated	Cultivable waste	Total...		Cultivated.	Cultivable waste	Total...		Cultivated.	Cultivable waste	Total...	
...	52	5	52	5
...	8	54	8	54
...	60	59	60	59
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BB 2.—(Continued.)
Statement of the Classification and Assessment of each description of soil, with a distinction of the grades of Irrigation, &c.

Irrigation.	Description of land.	MASHA B.		LAL.					
		Inferior.		Best red earth.		Ordinary red earth.		Worst red earth.	
		Land.	Assessment.	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.
1	2	19	20	21	22	23	24	25	26
Govt.	Cultivated	Acres. 24	Rs. A. P. 109 4 2	Cts. 17	Rs. A. P. 17 7 0	Acres. ...	Rs. A. P. ...	Acres. ...	Rs. A. P. ...
	Cultivable waste	...	...	...	...	...	...	...	...
	Total...	24	109 4 2	3 17	17 7 0	...	...	...	...
Inam.	Cultivated	...	...	...	...	...	...	...	...
	Cultivable waste	...	...	...	...	...	...	...	...
	Total...	...	...	...	...	...	...	...	...
Total	Cultivated	24	109 4 2	3 17	17 7 0	...	...	...	...
	Cultivable waste	...	...	...	...	...	...	...	...
	Total...	24	109 4 2	3 17	17 7 0	...	...	...	...

20 Villages, 1st Grade.

30 villages, Total.										10 villages, 2nd Grade.									
Govt.	{ Cultivated ...		10	72	42 14 0	...	...	...	...	Total.	{ Cultivated ...		10	72	42 14 0	...	...	...	...
	{ Cultivable waste ...		...	...	...	...	...	...	...		{ Cultivable waste ...		...	...	...	...	...	...	...
	Total...		10	72	42 14 0	3	17	...	...		Total...		10	72	42 14 0	3	17	...	...
		
Inam.	{ Cultivated ...		...	...	...	...	...	...	...	Total.	{ Cultivated ...		...	...	...	...	...	...	...
	{ Cultivable waste ...		...	...	...	...	...	...	...		{ Cultivable waste ...		...	...	...	...	...	...	...
	Total...		...	...	...	...	...	...	...		Total...		...	...	...	...	...	...	...
		
Govt.	{ Cultivated ...		34	95	152 2 2	3	17	...	...	Total.	{ Cultivated ...		10	72	42 14 0	...	...	...	...
	{ Cultivable waste ...		...	...	...	...	...	...	...		{ Cultivable waste ...		...	...	...	...	...	...	...
	Total...		34	95	152 2 2	3	17	...	...		Total...		10	72	42 14 0	3	17	...	...
		
Inam.	{ Cultivated ...		...	...	...	...	...	...	...	Total.	{ Cultivated ...		...	...	...	...	...	...	...
	{ Cultivable waste ...		...	...	...	...	...	...	...		{ Cultivable waste ...		...	...	...	...	...	...	...
	Total...		...	...	...	...	...	...	...		Total...		...	...	...	...	...	...	...
		
Total.	{ Cultivated ...		34	95	152 2 2	3	17	...	...	Total.	{ Cultivated ...		34	95	152 2 2	3	17	...	...
	{ Cultivable waste ...		...	...	...	...	...	...	...		{ Cultivable waste ...		...	...	...	...	...	...	...
	Total...		34	95	152 2 2	3	17	...	...		Total...		34	95	152 2 2	3	17	...	...
		

B B. 2—(Concluded.)
Statement of the Classification and Assessment of each Description of soil, with a distinction of the grades of Irrigation, &c.

Irrigation.	Description of Land.	INTERIOR.										Total.	
		Regar, massab not fit for tarans 5 or 9.			Sandy, stony lands.			Pure sand or gravel.					
		Land.	Assessment.	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.
1	2	27	28	29	30	31	32	33	34				
	Govt. { Cultivated ... Cultivable waste	Acs. 3 Cts. 42	RS. 10 A. 4 P. 2 ... ..	... .. ... .. ... ..	... .. ... .. ... ..	... .. ... .. ... ..	... .. ... .. ... ..	Acs. 3,034 Cts. 22	RS. 32,132 A. 14 P. 8 876 1 9 38,009 0 5 836 0 8 836 0 8 5,168 7 127 46 5,295 53	34	RS. A. P. 32,132 14 8 876 1 9 38,009 0 5 836 0 8 836 0 8 32,968 15 4 876 1 9 83,845 1 1
	Inam. { Cultivated ... Cultivable waste	... .. ... .. ... ..	... .. ... .. ... ..	... .. ... .. ... ..	... .. ... .. ... ..	... .. ... .. ... ..	... .. ... .. ... ..	... .. ... .. ... ..	... .. ... .. ... ..	... .. ... .. ... ..	... .. ... .. ... ..
	Total. { Cultivated ... Cultivable waste	3 42	10 4 2 ... .. ... ..	... .. ... .. ... ..	... .. ... .. ... ..	... .. ... .. ... ..	... .. ... .. ... ..	133 85	836 0 8	836 0 8	836 0 8 32,968 15 4 876 1 9 83,845 1 1

50 villages, 1st Grade.

10 villages, 2nd Grade.										80 villages, Total.										
Govt.	{	Cultivated	..	0	79	1 15 7	...	...	...	...	...	...	...	...	...	...	...	1,518	43	7,828 14 10
			89	3	183 0 3
Total...			...	0	79	1 15 7	...	...	...	...	...	...	...	...	...	...	...	1,557	46	8,011 15 1
Inam.	{	Cultivated	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		
Total...			...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total.	{	Cultivated	...	0	79	1 15 7	...	...	...	...	...	...	...	...	...	...	...	1,518	43	7,828 14 10
			39	3	183 0 3
Total...			...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,557	46	8,011 15 1
Govt.	{	Cultivated	...	4	21	12 3 9	...	...	...	...	...	...	...	...	...	...	...	6,552	65	39,961 13 6
			166	49	1,059 2 0
Total...			...	4	21	12 3 9	...	...	...	...	...	...	...	...	...	...	...	6,719	14	41,020 15 6
Inam.	{	Cultivated	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	133	85	836 0 8
		
Total...			...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	133	85	836 0 8
Total.	{	Cultivated	...	4	21	12 3 9	...	...	...	...	...	...	...	...	...	...	...	6,686	50	40,797 14 2
			166	49	1,059 2 0
Total...			...	42	21	12 3 9	...	...	...	...	...	...	...	...	...	...	...	6,852	99	41,857 0 2

(Signed) H. NEWELL,
Director of Revenue Settlement.

REVENUE SETTLEMENT OFFICE,
MADRAS, 27th August 1859.

B B 3.

Statement shewing the extent of Dry land under each rate of Assessment

Class.	Description of soils.	Rate per acre.	GOVERN		
			Cultivated.		
			Extent.	Assessment.	
	<i>Alluvial and exceptional.</i>	RS. A. P.	Acres.	Cents.	RS. A. P.
1	Islands and other alluvial deposits	3 8 0	...	...	... ..
2	Permanently improved lands, gardens, lands near village site termed Nuttavayi or Oorvari ...	8 0 0	360	36	481 1 3
	<i>Regar.</i>				
3	Best Regar mixed with vandals or sand	2 8 0	215	36	538 2 5
4	Regar of ordinary quality	2 0 0	370	29	740 9 4
5	Inferior regar mixed with bad ingredients	1 12 0	419	47	734 1 2
	<i>Massab.</i>				
6	Best massab rich in vandals	2 8 0	75	1	187 8 5
7	Good massab	2 0 0	57	16	114 5 1
8	Ordinary massab	1 12 0	8	94	15 10 4
9	Inferior massab	1 8 0	117	93	176 14 4
	<i>Lal.</i>				
10	Best red earth	1 12 0	0	35	0 9 10
11	Ordinary do.	1 8 0	4	78	7 2 9
12	Worst do.	1 4 0	11	29	14 1 10
	<i>Inferior.</i>				
13	Regar and massab not fit for tarams 5 or 9	1 0 0	28	18	28 2 11
	Dry ... ..	...	1,469	2	3,038 5 8
	Irrigated ... ..	...	6,552	65	89,961 13 6
	Total ... ..	...	8,021	67	43,000 3 2

B B 3.—(Continued.)*for the Kolymullay Jaghire of the South Arcot District.*

MENT.

Cultivable waste.			Total.		
Extent.		Assessment.	Extent.		Assessment.
Acres.	Cents.	Rs. A. P.	Acres.	Cents.	Rs. A. P.
...
8	89	26 10 9	169	25	507 12 0
81	0	203 8 0	296	26	740 10 5
43	35	86 11 3	413	64	827 4 7
81	04	141 13 1	500	51	875 14 8
2	61	6 8 5	77	62	194 0 10
3	96	7 14 9	61	12	122 8 10
0	43	0 12 0	9	37	16 6 4
1	7	1 9 8	119	0	178 8 0
...	...	...	0	85	0 9 10
2	68	4 5 1	7	66	11 7 10
75	32	94 2 5	86	61	108 4 8
9	74	9 11 10	37	92	87 14 9
810	29	582 11 3	1,779	81	3,621 10 11
166	49	1,059 2 0	6,719	14	41,020 15 6
476	78	1,641 13 3	8,498	45	44,642 10 5

BB 3.—(Continued.)

Statement shewing the extent of Dry land under each rate of

Class.	Description of soils.	Rate per acre.	Cultivated.			
			Extent.		Assessment.	
		RS. A. P.	Acres.	Cents.	RS. A. P.	
	<i>Alluvial and exceptional.</i>					
1	Islands and other alluvial deposits ...	3 8 0	...	...	...	...
2	Permanently improved lands, gardens, lands near village sites termed Nuttavayi or Oorvari...	3 0 0	23	57	70	11 4
	<i>Regar.</i>					
3	Best regar mixed with vandal or sand ...	2 8 0	...	...	...	...
4	Regar of ordinary quality ...	2 0 0	2	52	5	0 8
5	Inferior regar mixed with bad ingredients ...	1 12 0	6	2	10	8 7
	<i>Massab.</i>					
6	Best massab rich in vandal ...	2 8 0	16	53	41	5 2
7	Good massab ...	2 0 0	...	...	...	...
8	Ordinary massab ...	1 12 0	...	...	...	...
9	Inferior massab ...	1 8 0	16	31	24	7 5
	<i>Lal.</i>					
10	Best red earth ...	1 12 0	...	...	...	...
11	Ordinary do. ...	1 8 0	15	89	23	13 4
12	Worst do. ...	1 4 0	31	7	38	13 5
	<i>Inferior.</i>					
13	Regar and massab not fit for tarams 5 or 9 ...	1 0 0	...	...	...	...
	<i>Dry.</i>	...	111	91	214	11 11
	<i>Irrigated</i> ...	...	133	85	836	0 8
	<i>Total</i>...	...	245	76	1,050	12 7

BB 3.—(Continued.)*Assessment for the Kolymullay Jaghire of the South Arcot District.*

INAM.

Cultivable waste.			Total.		
Extent.		Assessment.	Extent.		Assessment.
Acres.	Cents.	RS. A. P.	Acres.	Cents.	RS. A. P.
...
0	27	0 18 0	23	84	71 8 4
...
...	2	52	5 0 8
...	6	02	10 8 7
...	16	58	41 5 2
...
...	16	31	24 7 5
...
...	15	89	23 13 4
...	31	07	38 13 5
...
0	27	0 18 0	112	18	215 8 11
...	133	85	836 0 8
0	27	0 18 0	246	03	1,051 9 7

B B 3.—(Continued.)

Statement shewing the extent of Dry land under each rate of Assessment

Class.	Description of soils.	Rate per acre.	To			
			Cultivated.			
			Extent.		Assessment.	
		Rs. A. P.	Acres.	Cents.	Rs. A. P.	
	<i>Alluvial and exceptional.</i>					
1	Islands and other alluvial deposits	3 8 0	...	...	...	...
2	Permanently improved lands, gardens, lands near village site termed Nuttavayi or Oorvari...	3 0 0	183	93	551	12 7
	<i>Regar.</i>					
3	Best regar mixed with vandal or sand	2 8 0	215	26	538	2 5
4	Regar of ordinary quality	2 0 0	372	81	745	10 0
5	Inferior regar mixed with bad ingredients	1 12 0	425	49	744	9 9
	<i>Massab.</i>					
6	Best massab rich in vandal	2 8 0	91	54	228	13 7
7	Good massab	2 0 0	57	16	114	5 1
8	Ordinary massab	1 12 0	8	94	15	10 4
9	Inferior massab	1 8 0	134	24	201	5 9
	<i>Lal.</i>					
10	Best red earth	1 12 0	0	35	0	9 10
11	Ordinary do.	1 8 0	20	67	81	0 1
12	Worst do.	1 4 0	42	36	52	15 3
	<i>Inferior.</i>					
13	Regar and massab not fit for tarama 5 or 9	1 0 0	28	18	28	2 11
	Dry...	...	1,580	93	8,253	1 7
	Irrigated...	...	6,686	50	40,797	14 2
	Total...	...	8,267	43	44,050	15 9

BB 3.—(Concluded.)*for the Kolymullay Jaghire of the South Arcot District.*

TAL.

Cultivable waste.			Total.		
Extent.		Assessment.	Extent.		Assessment.
Acres.	Cents.	RS. A. P.	Acres.	Cents.	RS. A. P.
...
9	16	27 7 9	193	09	579 4 4
81	0	202 8 0	296	26	740 10 0
43	35	86 11 8	416	16	832 5 8
81	4	141 13 1	506	53	886 6 10
2	61	6 8 5	94	15	235 6 0
3	96	7 14 9	61	12	122 3 10
0	43	0 12 0	9	37	16 6 4
1	7	1 9 8	135	81	202 15 5
...	...	...	0	85	0 9 10
2	88	4 5 1	23	55	35 5 2
75	32	94 2 5	117	68	147 1 8
9	74	9 11 10	37	92	87 14 9
310	56	583 8 3	1,891	49	3,886 9 10
168	49	1,059 2 0	6,852	99	41,857 0 2
477	5	1,642 10 3	8,744	48	45,698 10 0

(Signed) H. NEWILL,
Director of Revenue Settlement.

CC.

Statement shewing the Government and Inam lands cultivated and waste and their assessment in the talooks of Chellumbrum and Manargoody of the South Arcot District.

Names of the talooks.	Dry—Government.										
	Cultivated.			Waste.			Total.			Assessment.	RS. A. P.
	Extent.		Assessment.	Extent.		Assessment.	Extent.		Assessment.		
	Acres.	Cents.	RS. A. P.	Acres.	Cents.	RS. A. P.	Acres.	Cents.	RS. A. P.		
1	2	3	4	5	6	7	8	9	10	11	12
Chellumbrum ...	14,199	41	27,751 10 8	3,505	14	5,290 11 6	17,705	55	33,042 6 2		
Manargoody	6,239	4	11,752 8 10	69,652	52	1,331 9 9	6,935	56	13,083 13 7		
Kolymulay ...	1,469	2	3,038 5 10	310	29	582 11 3	1,779	81	3,621 0 11		
Total...	7,708	6	14,790 9 6	1,006	81	1,914 5 0	8,714	87	16,704 14 6		
Strimushnam ...	7,566	14	11,500 12 2	1,453	59	2,185 0 7	9,019	73	13,685 12 9		
Total...	15,274	20	26,291 5 8	2,460	40	4,099 5 7	17,734	60	30,390 11 3		
Grand Total...	29,473	61	54,043 0 4	5,965	54	9,390 1 1	35,439	15	63,433 1 5		
Total area of 4 villages not included in the classification of the Chellumbrum talook ...	1,918	0	3,378 0 0								
Total...	31,391	61	57,421 0 0								

C C.—(Continued.)

Statement shewing the Government and Inam lands cultivated and waste, and their assessment in the talooks of Chellumburam and Manargoody of the South Arcot District.

Names of the talooks.	Dry—Inam.									
	Cultivated.			Waste.			Total.			
	Extent.	Assessment.		Extent.	Assessment.		Extent.	Assessment.		
		RS. A. P.	Cents.		RS. A. P.	Cents.		RS. A. P.	Cents.	
	8	9	10	11	12	13				
	Acres.	Cents.	Acres.	Cents.	Acres.	Cents.				
Chellumbrum ...	1,247	65	41	67	77 14 6	1,289	32	2,358 14 5		
Manargoody ...	425	96	4	24	10 4 5	430	20	859 10 1		
Kolymullay ...	111	91	0	27	0 13 0	112	18	215 8 11		
Total...	537	87	4	51	11 1 5	542	38	1,075 3 0		
Strimushnam ...	434	51	12	31	18 2 5	446	82	742 11 7		
Total...	972	38	16	82	29 3 10	989	20	1,817 14 7		
Grand Total...	2,220	3	58	49	107 2 4	2,278	52	4,176 13 0		

CC.—(Continued)

Statement shewing the Government and Inam lands cultivated and waste, and their assessment in the talooks of Chellumburam and Manargoody of the South Arcot District.

Total Dry—Government and Inam.											
Names of the talooks.	Cultivated.			Waste.			Total.				
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	
Acres.	Cents.	Rs. A. P.	Acres.	Cents.	Rs. A. P.	Acres.	Cents.	Rs. A. P.	Acres.	Cents.	Rs. A. P.
	14	15	16	17	18	19					
Chellumbrum ..	15,447	6	30,032 10 7	3,546	81	5,368 10 0	18,993	87	35,401 4 7		
Manargoody...	6,665	0	12,601 9 6	700	76	1,341 14 2	7,365	76	13,943 7 8		
Kolymulay ..	1,580	93	3,253 1 7	310	56	583 8 3	1,891	49	3,836 9 10		
Total...	8,245	93	15,854 11 1	1,011	32	1,925 6 5	9,257	25	17,780 1 6		
Strimushnam ..	8,000	65	12,225 5 4	1,465	90	2,203 3 0	9,466	55	14,433 8 4		
Total...	16,246	58	28,080 0 5	2,477	22	4,133 9 5	18,723	80	32,208 9 10		
Grand Total...	31,693	64	58,112 11 0	6,024	3	9,497 3 5	37,717	67	67,609 14 5		

CC.—(Continued.)
Statement shewing the Government and Inam lands cultivated and waste and their assessment in the talooks of Chellumbrum and Manargoody of the South Arcot District.

Names of the talooks.	Wet—Government.									
	Cultivated.					Waste.				
	Extent.		Assessment.			Extent.		Assessment.		
	20	21	Rs.	A.	P.	22	23	Rs.	A.	P.
	Acres.	Cts.	1,72,456	3	6	Acres.	Cts.	6,685	8	10
Chellumbrum	33,366	22	1,62,510	4	2	1,827	51	2,076	3	4
Manargoody	27,676	73	39,961	13	6	380	86	1,059	2	0
Kolymulley	6,552	65				166	49			
Total...	34,229	38	2,02,472	1	8	547	35	3,135	5	4
Strimushnam	640	97	2,336	2	8	...	...	...	...	...
Total...	34,870	35	2,04,808	4	4	547	35	3,135	5	4
Grand Total...	68,136	57	3,77,264	7	10	2,374	86	9,820	14	2
Total area of 4 villages not included in the classification of the Chellumbrum talook	582	0	2,474	0	0					
Total...	68,718	57	3,79,738	0	0					

Total area of 4 villages not included in the classification of the Chellumbrum talook

Total...

CC.—(Continued.)

Statement shewing the Government and Inam lands cultivated and waste and their assessment in the talooks of Chellumbrum and Manargoody of the South Arcot District.

Wet-Innam.											
Names of the talooks.	Cultivated.				Waste.				Total.		
	Extent.	Assessment.		Extent.	Assessment.		Extent.	Assessment.		Total.	
		Acres.	Cts.		Acres.	Cts.		Acres.	Cts.		
	26	27		28	29		30	31			
		Acres.	Cts.	Acres.	Cts.	Acres.	Cts.	Acres.	Cts.	Rs. A. P.	
Chellumbrum	...	2,733	68	13	71	59	14	1	2,747	39	13,797 3 8
Manargoody	...	1,551	33	4	18	24	13	4	1,555	51	9,447 10 3
Kolymullay	...	133	85	...	...	...	...	...	133	85	836 0 8
Total...		1,685	18	4	18	24	13	4	1,683	36	10,283 10 11
Strimushnam	...	73	69	...	...	...	...	...	73	69	308 13 9
Total...		1,758	87	4	18	24	13	4	1,763	5	10,592 8 8
Grand Total ..		4,492	55	17	89	84	11	5	4,510	44	24,389 12 4

CC.—(Continued.)

Statement shewing the Government and Inam lands cultivated and waste and their assessment in the talooks of Chellumbrum and Manargoody of the South Arcot District.

Total Wet—Government and Inam.											
Names of the talooks.	Cultivated.				Waste.				Total.		
	Extent.		Assessment.		Extent.		Assessment.		Extent.		Assessment.
	33	33	Rs.	A. P.	Acres.	Cts.	Rs.	A. P.	Acres.	Cts.	Rs. A. P.
Chellumbrum	...	35,999	90	1,86,193 9 1	1,841	22	6,745 6 11	37,841	12	1,92,939 0 0	
Manargoody	...	29,228	6	1,71,933 1 1	385	4	2,101 0 8	29,613	10	1,74,034 1 9	
Kolymulay	...	6,686	50	40,797 14 2	166	49	1,059 2 0	6,852	99	41,857 0 2	
Total...		35,914	56	2,12,730 15 3	551	53	3,160 2 8	36,466	9	2,15,891 1 11	
Strimushnam...	...	714	66	2,645 0 5	...	...	...	714	66	2,645 0 5	
Total...		36,629	22	2,15,375 15 8	551	53	3,160 2 8	37,180	75	2,18,536 2 4	
Grand Total...		72,629	12	4,01,569 8 9	2,392	75	9,905 9 7	75,021	87	4,11,475 2 4	

C C.—(Continued.)
Statement shewing the Government and Inam lands cultivated and waste, and their assessment in the talooks of Chellumbrum and Manargoody of the South Arcot District.

Names of the talooks.	Total—Dry and Wet, Government.										
	Cultivated.			Waste.			Total.				
	Extent.		Assessment.	Extent.		Assessment.	Extent.		Assessment.		
	Acres.	Cents.	Rs. A. P.	Acres.	Cents.	Rs. A. P.	Acres.	Cents.	Rs. A. P.	Acres.	Cents.
	38		39	40		41	42		43		
Chellumbrum ..	47,465	63	2,00,207 14 2	5,332	65	11,976 4 4	53,798	28	2,12,184 2 6		
Manargoody ..	33,915	77	1,74,262 8 0	1,077	38	8,407 13 1	34,993	15	1,77,670 5 1		
Kolymulley ..	8,021	67	43,000 3 2	476	78	1,641 13 3	8,498	45	44,642 0 5		
Total...	41,937	44	2,17,262 11 3	1,554	16	5,049 10 4	43,491	60	2,92,312 5 6		
Strimushnam ..	8,207	11	13,836 14 10	1,453	59	2,185 0 7	9,660	70	16,031 15 5		
Total...	50,144	55	2,31,099 10 0	3,007	75	7,234 10 11	53,152	30	2,36,334 4 11		
Grand Total...	97,610	18	4,31,307 8 2	8,340	40	10,210 15 3	1,05,950	58	4,50,518 7 5		
Total area of 4 villages not included in the classification of the Chellumbrum talook ..	2,500	...	5,853 0 0								
Total...	1,00,110	...	4,37,159 0 0								

C C.—(Continued.)

Statement shewing the Government and Inam lands cultivated and waste, and their assessment in the talooks of Chellumbrum and Manargoody of the South Arcot District.

Name of the talooks.	Total—Dry and Wet, Inam.									
	Cultivated.			Waste.			Total.			
	Extent.		Assessment.	Extent.		Assessment.	Extent.		Assessment.	
	Acres.	Cents.	Rs. A. P.	Acres.	Cents.	Rs. A. P.	Acres.	Cents.	Rs. A. P.	
	44		45	46		47	48		49	
Chellumbrum ...	3,981	33	16,018 5 6	55	38	137 12 7	4,036	71	16,156 2 1	
Manargoody ...	1,977	29	10,272 2 7	8	42	35 1 9	1,985	7	10,307 4 4	
Kolymulay ...	245	76	1,050 12 7	0	27	0 13 0	245	3	1,051 9 7	
Total...	2,223	5	11,322 15 2	8	69	85 14 9	2,231	74	11,358 13 11	
Strimushnam ...	508	20	1,033 6 11	12	31	18 2 5	520	51	1,051 9 4	
Total...	2,731	25	12,356 6 1	21	0	54 1 2	2,752	25	12,410 7 3	
Grand Total...	6,712	58	28,374 11 7	76	33	191 13 9	6,788	96	28,566 9 4	

D D.

Statement shewing the average rates of Assessment of the Dry land and of each grade of irrigation in the Chellumbrum and Manargoody talooks of the South Arcot District.

Detail of Cultivation.	Dry and Irrigated.	Grade.	MANARGOODY.		
			Manargoody.		
			Land.	Assessment	Average.
Government Cultivable...	Irrigated...	1st ...	Acres.	RS.	RS. A. P.
		2nd...	20,424	1,27,875	6 4 2
		3rd...	6,575	32,072	4 14 0
		Extra ...	678	2,563	8 12 6
	Dry ...	Total...	27,677	1,62,510	5 13 11
		...	6,239	11,752	1 14 1
		Total...	33,916	1,74,262	5 2 3
Do. including waste...	Irrigated...	1st ...	20,750	1,29,716	6 4 0
		2nd...	6,611	32,231	4 14 0
		3rd...	696	2,639	3 12 8
		Extra ...	...	...	...
	Dry ...	Total...	28,057	1,64,586	5 13 10
		...	6,936	13,084	1 14 2
		Total...	34,993	1,77,670	5 1 8
Cultivable Govt. & Inam.	Irrigated ...	...	29,228	1,71,933	5 14 1
		...	6,665	12,602	1 14 3
	Total...	...	35,893	1,84,535	5 2 3
Do. including waste...	Irrigated...	1st ...	22,153	1,38,448	6 4 0
		2nd...	6,749	32,895	4 14 0
		3rd...	711	2,691	3 12 7
		Extra ...	...	...	...
	Dry ...	Total...	29,613	1,74,034	5 14 0
		...	7,868	13,943	1 14 5
		Total...	36,979	1,87,977	5 1 4

D D.—(Continued.)

Statement showing the average rates of Assessment of the Dry land and of each grade

Detail of Cultivation.	Dry and Irrigated.	Grade.	MANAR		
			Kolymullay.		
			Land.	Assessment	Average.
Government Cultivable...	Irrigated...	1st ...	Acres. 5,084	RS. 32,133	RS. A. P. 6 6 2
		2nd ...	1,518	7,829	5 2 6
		3rd ...	...	...	... ..
		Extra ...	...	...	... ..
		Total...	6,552	39,962	6 1 7
	Dry ...	...	1,469	3,038	2 1 1
Total...			8,021	43,000	5 5 9
Do. including waste...	Irrigated...	1st ...	5,162	33,009	6 6 4
		2nd ...	1,557	8,012	5 2 4
		3rd ...	...	...	... ..
		Extra ...	...	...	... ..
		Total...	1,719	41,021	6 1 9
	Dry ...	...	1,779	3,621	2 0 2
Total...			8,498	44,642	5 4 0
Cultivable Govt. & Inam.	Irrigated ...	...	6,686	40,797	6 1 8
	Dry ...	...	1,581	3,253	2 0 11
	Total...	...	8,267	44,050	5 5 1
Do. including waste...	Irrigated...	1st ...	5,295	33,845	6 6 6
		2nd ...	1,557	8,012	5 2 4
		3rd ...	...	...	... ..
		Extra ...	...	...	... ..
		Total...	6,853	41,857	6 1 9
	Dry ...	...	1,891	3,897	2 0 6
Total...			8,744	45,694	5 3 8

D D.—(Continued.)

of Irrigation in the Chellumbrum and Manargoodytalooks of the South Arcot District.

GOODY.

Total.			Strimushnam.		
Land.	Assessment.	Average per Acre.	Land.	Assessment.	Average.
Acres.	RS.	RS. A. P.	Acres.	RS.	RS. A. P.
25,458	1,60,008	6 4 7	...	...	... ..
8,093	39,901	4 14 10	...	...	... ..
678	2,563	3 12 6	594	2,162	3 10 8
...	...	... ..	47	174	3 11 8
34,229	2,02,472	5 14 8	641	2,336	3 10 4
7,708	14,790	1 14 8	7,566	11,501	1 8 4
41,937	2,17,282	5 2 11	8,207	13,837	1 11 1
25,912	1,62,725	6 4 6	...	...	... ..
8,168	40,243	4 14 10	...	...	... ..
696	2,689	3 12 8	594	2,162	3 10 8
...	...	... ..	47	174	3 11 8
34,776	2,05,607	5 14 4	641	2,336	3 10 4
8,715	16,705	1 12 11	9,020	13,686	1 8 8
43,491	2,22,312	5 1 10	9,661	16,022	1 10 6
35,914	2,12,730	5 14 9	714	2,645	3 10 8
8,246	15,855	1 14 9	8,001	12,225	1 8 5
44,160	2,28,585	5 2 10	8,715	14,870	1 11 4
27,448	1,72,293	6 4 6	...	...	... ..
8,806	40,907	4 14 10	...	...	... ..
711	2,691	3 12 7	666	2,466	3 11 8
...	...	... ..	48	179	3 11 8
36,466	2,15,891	5 14 9	714	2,645	3 11 8
9,257	17,780	1 14 9	9,467	14,429	1 8 8
45,723	2,33,671	5 1 9	10,181	17,074	1 10 10

D D.—(Continued.)

Statement shewing the average rates of Assessment of the Dry land and of each grade

Detail of Cul- tivation.	Dry and Irrig- ated.	Grade.	MANARGOODY.				
			Total,				
			Land.	Assessment	Average.		
Government Cultivable...	Irrigated...	1st ...	...	Acres.	RS.	RS. A. P.
		2nd ...	...	25,458	1,60,008	6 4 7
		3rd ...	...	8,093	39,901	4 14 10
		Extra	...	1,272	4,725	3 11 6	
	Dry	...	...	47	174	3 11 3
		Total...	...	34,870	2,04,808	5 14 0	
		...	...	15,274	26,291	1 11 6
	Total...	...	50,144	2,31,099	4 9 9		
	Do. includ- ing waste...	Irrigated...	1st	25,912	1,62,725	6 4 6
			2nd	8,168	40,243	4 14 10
3rd ...			...	1,290	4,801	3 11 6
Extra			...	47	174	3 11 3	
Dry		Total...	85,417	2,07,943	5 13 11
		17,735	30,391	1 11 5
		Total...	...	53,152	2,38,334	4 7 9	
Cultivable Govt. & Inam.		Irrigated	36,628	2,15,375	5 14 1
		Dry	16,247	28,080	1 11 8
		Total...	...	52,875	2,43,455	4 9 8	
Do. includ- ing waste...	Irrigated...	1st ...	...	27,448	1,72,293	6 4 6
		2nd ...	...	8,306	40,907	4 14 10
		3rd ...	...	1,377	5,157	3 11 11
		Extra	...	48	179	3 10 5	
	Dry	Total...	37,180	2,18,536	5 14 1
		18,723	32,209	1 11 6
		Total...	...	55,904	2,50,745	4 7 9	

D D.—(Concluded.)*of Irrigation in the Chellumbrum and Manargody talooks of the South Arcot District.*

CHELLUMBRUM.			TOTAL.		
Land.	Assessment.	Average.	Land.	Assessment.	Average.
Acres.	RS.	RS. A. P.	Acres.	RS.	RS. A. P.
11,791	72,966	6 8 0	37,249	2,32,974	6 4 1
16,848	80,742	4 12 8	24,941	1,20,643	4 13 5
4,626	18,748	4 0 10	5,898	23,473	3 15 8
...	...	... ..	47	174	3 11 3
33,266	1,72,456	5 2 11	68,136	3,77,264	5 8 7
14,199	27,752	1 15 8	29,473	54,043	1 13 4
47,465	2,00,208	4 3 6	97,609	4,31,307	4 6 8
11,937	73,767	6 2 11	37,849	2,36,492	6 4 0
18,097	81,953	4 11 2	26,265	1,25,196	4 12 3
5,059	20,421	4 0 7	6,349	2,52,222	3 15 8
...	...	... ..	47	174	3 11 3
85,094	1,79,142	5 1 8	70,511	3,87,085	5 7 10
17,705	33,042	1 13 10	35,440	63,483	1 12 8
52,799	2,12,184	4 0 4	1,05,951	4,50,518	4 4 0
36,000	1,86,194	5 2 9	72,628	4,01,569	5 8 5
15,447	30,033	1 15 1	31,694	58,113	1 13 4
51,447	2,16,227	4 3 3	1,04,322	4,59,682	4 6 4
12,738	78,534	6 2 8	40,186	2,50,827	6 8 10
19,709	92,629	4 11 2	28,015	1,33,536	4 12 3
5,394	21,776	4 0 7	6,771	26,933	3 15 8
...	...	... ..	48	179	3 11 8
37,841	1,92,939	5 1 7	75,021	4,11,475	5 7 9
18,994	35,401	1 13 10	37,717	67,610	1 12 8
56,835	2,28,340	4 0 3	1,12,738	4,79,085	4 4 0

(Signed) H. NEWILL,
Dir. of Rev. Settlement.

E E.

Statement shewing the rates of Assessment of dry land and of each grade of irrigation.

Class.	Description of soils.	Dry rate per acre.	IRRIGATED.				REMARKS.
			1st Grade villages per acre.	2nd Grade villages per acre.	3rd Grade villages per acre.	4th Grade villages per acre.	
	<i>Alluvial and exceptional.</i>	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	
1	Islands and other alluvial deposits ...	3 8	8 8	7 8	6 8	5 8	
2	Permanently improved lands, gardens, lands near village site termed Nuttavayi or Oorvari ...	3 0	7 8	6 8	5 8	4 8	
	<i>Regar.</i>						
3	Best regar mixed with vandal or sand ...	2 8	6 8	5 8	4 8	4 0	
4	Regar of ordinary quality ...	2 0	5 8	4 8	4 0	3 8	
5	Inferior regar mixed with bad ingredients ...	1 12	4 8	4 0	3 8	3 0	
	<i>Massab.</i>						
6	Best massabrich in vandal ...	2 8	7 8	6 8	5 8	4 8	
7	Good massab ...	2 0	6 8	5 8	4 8	4 0	
8	Ordinary massab ...	1 12	5 8	4 8	4 0	3 8	
9	Inferior massab ...	1 8	4 8	4 0	3 8	3 0	
	<i>Lal.</i>						
10	Best red earth ...	1 12	5 8	4 8	4 0	3 0	
11	Ordinary do. ...	1 8	4 0	3 8	3 0	2 8	
12	Worst do. ...	1 4	3 8	3 0	2 8	2 4	
	<i>Inferior.</i>						
13	Regar and massab not fit for tarams 5 or 9 ...	1 0	3 0	2 8	2 4	2 0	
14	Sandy, stony lands ...	0 12	2 8	2 4	2 0	... ..
15	Pure sand or gravel ...	0 8					

REVENUE SETTLEMENT OFFICE,

(Signed) H. NEWILL,

MADRAS, 27th August 1859.

Director of Revenue Settlement.

FF.

Statement shewing the total area, as well as the proposed assessment, with particulars of Government lands in the Chellumbrum and Manargoody talooks of the South Arcot District.

Item.	CHELLUMBRUM.									
	Dry.					Irrigated.				
	Land.		Assessment.			Land.		Assessment.		
	Acres.	C.	RS.	A.	P.	Acres.	C.	RS.	A.	P.
Total Area, Ayacut...	27,914	21	...	...	...	89,934	51	...	...	...
Poramboke	8,920	34	...	...	...	2,093	39	...	...	...
Shrotrium	...	...	...	...	...	...	...	...	...	...
Remaining Ayacut...	18,993	87	35,401	47	...	37,841	12	1,92,939	00	...
Inam	1,289	32	2,358	14	5	2,747	39	13,797	88	...
Government	17,704	55	33,042	62	...	35,093	73	1,79,141	12	4
								52,798	28	2,12,184 2 6

Particulars for Government lands.

Classes.	Rate per Acre.		CHELLUMBRUM.									
			Dry.					Irrigated.				
			Land.		Assessment.			Land.		Assessment.		
	RS. A. P.	RS. A. P.	Acres.	C.	RS.	A.	P.	Acres.	C.	RS.	A.	P.
1	3 8 0	8 8 0	110	17	385	9	7	...	...	...	...	...
2	3 0 0	7 8 0	798	48	2,395	7	1	1,192	10	8,910	12	0
3	2 8 0	6 8 0	2,506	31	6,263	4	4	7,056	16	45,865	0	7
4	2 0 0	5 8 0	5,866	98	11,733	15	4	10,191	69	56,054	4	7
5	1 12 0	4 8 0	4,799	87	8,399	12	5	9,156	35	41,203	9	2
6	1 8 0	4 0 0	1,165	70	1,748	8	9	4,832	84	19,331	5	8
7	1 4 0	3 8 0	14	25	17	13	0	1,146	19	4,011	10	7
8	1 0 0	3 0 0	1,631	97	1,631	15	7	13	28	39	13	5
9	0 12 0	2 8 0	240	36	180	4	4	1,235	1	3,087	8	5
10	0 8 0	2 4 0	571	46	285	11	9	270	11	607	11	11
Total	...	...	17,704	55	33,042	62	2	35,093	73	1,79,141	12	4
Cultivable	...	...	14,199	41	27,751	10	8	33,266	22	1,72,456	8	6
Waste.	...	...	3,505	14	5,290	11	6	1,827	51	6,685	8	10
										5,832	65	
										2,00,207	14	2
										11,976	4	4

F F.—(Continued.)

Statement shewing the total area, as well as the proposed assessment with particulars of Government lands in the Chellumbrum and Manargoody talooks of the South Arcot District.

Item.	MANARGOODY.									
	Dry.				Irrigated.				Total.	
	Land.		Assessment.		Land.		Assessment.		Land.	
	Acres.	C.	Rs.	A. P.	Acres.	C.	Rs.	A. P.	Acres.	C.
Total Area, Ayacut..	26,494	89	...	...	40,543	14	...	...	67,038	3
Poramboke...	7,270	31	...	...	2,048	80	...	...	9,319	11
Shrotrium ...	500	78	...	...	1,313	59	...	...	1,814	37
Remaining Ayacut..	18,723	80	32,208	9 10	37,180	75	2,18,536	2 4	55,904	55
Inam ...	989	20	1,817	14 7	1,763	5	10,592	8 8	2,752	25
Government ...	17,734	60	30,390	11 3	35,417	70	2,07,943	9 8	53,152	30
									2,38,334	4 11

Particulars for Government lands.

Classes.	Rate per Acre.		MANARGOODY.									
			Dry.				Irrigated.				Total.	
			Land.		Assessment.		Land.		Assessment.		Land.	
	Rs. A. P.	Rs. A. P.	Acres.	C.	Rs.	A. P.	Acres.	C.	Rs.	A. P.	Acres.	C.
1	3 8 0	8 8 0	122	45	428	11 6	122	48	1,041	1 4	244	07
2	3 0 0	7 8 0	744	46	2,233	6 1	8,632	43	27,243	3 7	4,376	89
3	2 8 0	6 8 0	1,368	59	3,421	7 7	14,172	0	92,117	15 11	15,540	59
4	2 0 0	5 8 0	8,841	50	7,683	0 0	10,636	75	58,502	2 0	14,478	25
5	1 12 0	4 8 0	4,206	83	7,361	15 3	4,524	70	20,361	2 4	8,731	53
6	1 8 0	4 0 0	3,807	20	4,960	12 10	1,509	29	6,037	2 7	4,816	49
7	1 4 0	3 8 0	1,216	9	1,520	1 10	497	86	1,742	8 1	1,713	95
8	1 0 0	3 0 0	2,856	3	2,356	0 6	194	34	583	0 4	2,550	37
9	0 12 0	2 8 0	658	9	418	9 1	110	75	276	13 11	668	84
10	0 8 0	2 4 0	13	32	6	10 7	17	10	38	7 7	30	42
Total...			17,734	60	30,390	11 3	35,417	70	2,07,943	9 8	53,152	30
Cultivable ...			15,274	20	26,291	5 8	34,870	35	2,04,808	4 4	50,144	55
Waste ...			2,460	40	4,099	5 7	547	35	3,135	5 4	8,007	75
											7,234	10 11

FF.—(Concluded.)

Statement shewing the total area, as well as the proposed assessment with particulars of Government lands in the Chellumbrum and Manargoody talooks of the South Arcot District.

Item.	TOTAL.								
	Dry.			Irrigated.			Total.		
	Land.		Assessment.	Land.		Assessment.	Land.		Assessment.
	A.	C.		A.	C.		A.	C.	
Total Area Ayacut.	54,409	10	...	80,477	65	...	134,886	75	...
Poramboke	16,190	65	...	4,142	21	...	20,332	84	...
Shrotrium	500	78	...	1,313	59	...	1,814	37	...
Remaining Ayacut.	37,717	67	67,609 14 5	75,031	87	4,11,475 2 4	112,739	54	4,79,085 0 9
Inam	2,278	52	4,176 18 0	4,510	44	24,389 12 4	6,788	96	28,566 9 4
Government	35,439	15	63,433 1 5	70,511	43	3,87,085 6 0	105,950	58	4,50,518 7 5

Particulars for Government lands.

Classes.	Rate per Acre.		TOTAL.								
			Dry.			Irrigated.			Total.		
			Land.		Assessment.	Land.		Assessment.	Land.		Assessment.
	Dry.	Irrigated.	A.	C.		A.	C.		A.	C.	
	RS.A.P.	RS.A.P.	A.	C.	RS. A. P.	A.	C.	RS. A. P.	A.	C.	RS. A. P.
1	3 8 0	8 8 0	232	66	814 5 1	122	48	1,041 1 4	355	14	1,855 6 5
2	3 0 0	7 8 0	1,542	94	4,628 13 2	4,824	53	36,183 15 7	6,367	47	40,812 12 9
3	2 8 0	6 8 0	3,873	90	9,684 11 11	21,228	16	1,37,933 0 6	25,102	61	47,667 12 5
4	2 0 0	5 8 0	9,708	48	19,416 15 4	20,828	44	1,14,556 6 7	30,536	92	1,33,973 5 11
5	1 12 0	4 8 0	9,006	70	15,761 11 8	13,681	5	61,564 11 6	22,687	75	77,328 7 2
6	1 8 0	4 0 0	4,472	90	6,709 5 7	6,342	13	25,368 8 3	10,815	8	32,077 13 10
7	1 4 0	3 8 0	1,230	34	1,537 14 10	1,644	5	5,754 2 8	2,874	39	7,292 1 6
8	1 0 0	3 0 0	3,988	0	3,988 0 1	207	62	622 13 9	4,195	62	4,610 13 10
9	0 12 0	2 8 0	798	45	598 13 8	1,345	76	3,364 6 4	2,144	21	3,963 3 9
10	0 8 0	2 4 0	584	78	292 6 4	287	21	646 3 6	871	99	938 9 10
Total	...	...	35,439	15	63,433 1 5	70,511	43	3,87,085 6 0	105,940	58	4,50,518 7 5
Cultivable	...	...	29,473	61	54,043 0 4	66,136	57	3,77,264 7 10	97,610	18	4,31,307 8 2
Waste	...	...	5,965	54	9,390 1 1	2,374	86	9,820 14 2	8,340	40	19,210 15 3

(Signed) H. NEWILL,

Director of Revenue Settlement.

G G.—(Continued.)
Statement of Demand, Collection, Remission and Balance for the Chellumburam and Manargoody talooks of the South Arcot District for twenty years, from Fusly 1248 to 1267.

Year.		DEDUCTIONS AT THE TIME OF JUMMA BUNDY.												
		Temporary Remission on Nunjah and Poonjah lands.	Do. on cultivated Poramboke lands.	Cowle Remission on progressive Assessment.	Shamilat Bunjer.	Darkhast Bunjer, &c.	Shavi and Vitttoo-pal.	Vallapal.	Seed beds.	Sookavasee Hyots.	Foreign Cotton cultivation.	Taram cummi.	Kusser.	Total.
	A. D.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1	1248	...	...	...	...	...	...	...	...	...	...	...	...	...
2	49	...	...	...	...	...	...	...	...	...	...	...	...	...
3	50	...	...	...	...	...	...	...	...	...	...	...	...	...
4	51	...	...	...	...	...	...	...	...	...	...	...	...	...
5	52	...	...	...	...	...	...	...	...	...	...	...	...	...
6	53	...	...	...	...	...	...	...	...	...	...	...	...	...
7	54	...	...	...	...	...	...	...	...	...	...	...	...	...
8	55	...	...	...	...	...	...	...	...	...	...	...	...	...
9	56	...	...	...	...	...	...	...	...	...	...	...	...	...
10	57	...	...	...	...	...	...	...	...	...	...	...	...	...
11	58	...	...	...	...	...	...	...	...	...	...	...	...	...
12	59	...	...	...	...	...	...	...	...	...	...	...	...	...
13	60	...	...	...	...	...	...	...	...	...	...	...	...	...
14	61	...	...	...	...	...	...	...	...	...	...	...	...	...
15	62	...	...	...	...	...	...	...	...	...	...	...	...	...
16	63	...	...	...	...	...	...	...	...	...	...	...	...	...
17	64	...	...	...	...	...	...	...	...	...	...	...	...	...
18	65	...	...	...	...	...	...	...	...	...	...	...	...	...
19	66	...	...	...	...	...	...	...	...	...	...	...	...	...
20	67	...	...	...	...	...	...	...	...	...	...	...	...	...

G. G.—(Continued.)

Statement of Demand, Collection, Remission and Balance for the Chellumbrum and Manargody talooks of the South Arcot District, for twenty years from Fusly 1248 to 1267.

Year.	Fusly.	A. D.	REMAINING.		Rented villages.	Zary Shrotriam. villages.	Quit-rent.	Fruit gar-dens.	Peish-cush of Poli-gars.	Total.	De-duct Hoo-zoor Jary.	Remaining Net Beriz.	Collection including arrears. up to Fusly 1267.	Writ-ten off to pro-fit and loss.	Balance.
			Ain or Govern-ment As-sessment.	Beriz of amani villages of Zutty Jaghire.											
1	1248	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2	49	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3	50	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4	51	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5	52	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6	53	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7	54	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8	55	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	56	...	...	...	...	...	...	...	...	...	...	...	...	...	...
10	57	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11	58	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12	59	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13	60	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14	61	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15	62	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16	63	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17	64	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18	65	...	...	...	...	...	...	...	...	...	...	...	...	...	...
19	66	...	...	...	...	...	...	...	...	...	...	...	...	...	...
20	67	...	...	...	...	...	...	...	...	...	...	...	...	...	...

(Signed) H. NEWILL,
Director of Revenue Settlement.

REVENUE SETTLEMENT OFFICE,
MADRAS 97th Account 1859.

H H.

Comparative Statement of past revenue and that under the proposed Settlement for terms of 20, 7, and 5 years for the Chellumbrum and Manargoody talooks, including Kolymulay and Strimushnam.

Talooks.		DRY.		IRRIGATED.		TOTAL.	
		Land.	Assessment.	Land.	Assessment including water rate.	Land.	Assessment including water rate.
		Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
Average of last 20 years from Fusly 1248 to 1267.	Chellumbrum...	13,325	45,523	12,660	1,18,351	25,985	1,63,874
	Manargoody ...	12,341	34,975	22,277	1,74,515	34,618	2,09,490
	Total...	25,666	80,498	34,937	2,92,866	60,603	3,73,364
Present Settlement.	Chellumbrum...	16,117	31,130	33,848	1,74,930	49,965	2,06,060
	Manargoody ...	15,274	26,291	34,870	2,04,808	50,144	2,31,099
	Total...	31,391	57,421	68,718	3,79,738	1,00,109	4,37,159
	Increase...	5,725	...	33,781	86,872	39,506	63,795
	Decrease...	...	23,077	...	...	...	...
Average of last 7 years from Fusly 1256 to 1262.	Chellumbrum...	12,796	46,453	12,801	1,17,164	25,097	1,63,617
	Manargoody ...	12,186	34,878	20,842	1,65,130	33,028	2,00,008
	Total...	24,982	81,331	33,143	2,82,294	58,125	3,63,625
Present Settlement.	Chellumbrum...	16,117	31,130	33,848	1,74,930	49,965	2,06,060
	Manargoody ...	15,274	26,291	34,870	2,04,808	50,144	2,31,099
	Total...	31,391	57,421	68,718	3,79,738	1,00,109	4,37,159
	Increase...	6,409	...	35,575	97,444	41,984	73,534
	Decrease...	...	23,910	...	...	...	...
Average of 5 years from Fusly 1263 to 1267.	Chellumbrum...	19,308	58,579	15,827	1,50,852	35,135	2,09,431
	Manargoody ...	13,839	37,963	24,860	1,97,968	38,699	2,35,929
	Total...	33,147	96,542	40,687	3,48,818	73,834	4,45,360
Present Settlement.	Chellumbrum...	16,117	31,130	33,848	1,74,930	49,965	2,06,060
	Manargoody ...	15,274	26,291	34,870	2,04,808	50,144	2,31,099
	Total...	31,391	57,421	68,718	3,79,738	1,00,109	4,37,159
	Increase...	...	...	28,031	30,920	26,275	...
	Decrease...	1,756	39,121	...	...	...	8,201

REVENUE SETTLEMENT OFFICE,
MADRAS, 27th August 1869.

(Signed) H. NEWILL,
Director of Revenue Settlement.

II.

Comparative statement of the Revenue of Fusly 1266, with the new assessment for the Chellumbrum and Manargoody talooks of the South Arcot District.

Talooks.	DRY.				IRRIGATED.				TOTAL.			
	Land.		Assessment.		Land.		Assessment including water tax.		Land.		Assessment including water tax.	
	Acres.	Rupces.	Acres.	Rupces.	Acres.	Rupces.	Acres.	Rupces.	Acres.	Rupces.	Acres.	Rupces.
Cultivation of Fusly 1266.	...	...	...	...	...	...	...	...	...	...	...	...

New Assessment.	...	...	...	...	...	...	...	...	...	...	...	...

	31,391	57,421	68,718	3,79,738	1,00,109	4,37,159	...	...	...	...	...	...
	...	...	24,558	...	15,117	...	...	...	...	...	...	...
	9,441	65,443	...	8,792	...	74,235	...	...	...	...	...	...

REVENUE SETTLEMENT OFFICE,
MADRAS, 27th August 1859.

(Signed) H. NEWILL,
Director of Revenue Settlement.

K K. — (Continued.)

Statement of the decrease of the new Assessment and of the assets from which it may be made up for the Chellumbrum and Manargoody talooks of the South Arcot District.

ITEMS.	CHELLUMBRUM.		MANARGOODY.		TOTAL.		REMARKS.
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	
The remaining portion of cultivable land, but omitted in the above calculation of assessment.	...	...	...	...	...	...
{ Dry	6,913	65,917	8,304	48,547	15,117	1,14,464	
{ Irrigated	6,913	65,917	8,304	48,547	15,117	1,14,464	
Total...	...	...	...	...	...	...
Do. cultivable waste ...	3,505	5,291	2,461	4,099	5,966	9,390	
{ Dry	1,828	6,686	547	3,135	2,375	9,821	
{ Irrigated	5,333	11,977	3,008	7,234	8,341	19,211	
Total...	...	...	...	...	...	...
2nd Crop assessment if levied ...	...	1,500	...	3,000	...	4,500	
Water rate for dry crops ...	...	2,000	...	4,000	...	6,000	
Petty fees to Chillara Devasthanam to be resumed.	...	1,800	...	1,200	...	3,000	
Total...	12,246	83,194	11,212	63,981	23,458	1,47,175	
Net increase of available assets ...	...	19,608	...	25,809	...	44,817	

(Signed) H. NEWILL,
Director of Revenue Settlement.

REVENUE SETTLEMENT OFFICE,
MADRAS, 27th August 1859.

II.

Statement of particulars of remissions granted in the last 5 years in the Chellumburum and Manargoody talooks of the South Arcot District.

Talooks.	Yearly.	A. D.	Temporary remissions at 20 and 10 per cent., &c.			Remissions on Ket Tundu.		Remissions on Durk-hast waste.	Remissions of water cess.	Remissions on account of Shavi, &c.	Remissions on account of inundation.	Remissions for seed beds.	Param remission on Poramboke cultivated.	Total occasional remissions.	Grand Total.
			At 20 and 10 per cent.	Do. on Poramboke cultivated.	Total.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Chellumburum.	1263	1853-54	2,914	...	2,914	16	188	255	10,311	...	...	...	...	10,770	13,684
	64	54-55	...	...	...	...	...	...	20	...	...	...	...	20	20
	65	55-56	25,915	...	25,915	5	1,795	157	4	...	...	...	...	1,961	27,876
	66	56-57	28,489	881	29,370	...	7,506	137	816	...	...	...	9,310	17,769	47,139
	67	57-58	29,092	904	29,996	2,092	17,952	20	6,554	...	...	461	...	27,080	57,076
		Total...	86,410	1,785	88,195	2,114	27,441	569	17,705	...	...	461	9,310	57,600	1,45,795
		Average...	21,603	892	22,049	705	6,860	142	3,541	...	...	461	9,310	11,526	29,159
Manargoody.	1263	1853-54	1,701	...	1,701	...	103	167	2,706	...	...	...	...	2,976	4,677
	64	54-55	...	...	...	...	...	...	...	...	...	...	...	...	...
	65	55-56	35,005	...	35,005	...	31	5	790	...	...	...	...	816	35,821
	66	56-57	36,209	869	37,078	...	1,941	20	...	163	...	...	...	2,124	39,202
	67	57-58	34,923	925	35,748	720	4,962	1	5,795	1,013	...	274	...	13,765	48,513
		Total...	1,07,738	1,794	1,09,532	720	7,037	193	9,281	1,176	...	274	...	19,681	1,38,213
		Average...	26,934	897	27,383	720	1,759	48	3,094	588	...	274	...	4,670	32,053

REVENUE SETTLEMENT OFFICE,
MADRAS, 27th August 1859.

(Signed) H. NEWILL,
Director of Revenue Settlement.

M. M.

Statement of the average rates of Assessment per acre in the Chellumbrum talook of the South Arcot District, for the last 20 years.

Fusly.	A. D.	DEV.			IRRIGATED.		
		Extent.	Assess- ment.	Average Assessment per acre.	Extent.	Assess- ment.	Average Assessment per acre.
		2	3	4	5	6	7
		Acres.	RS.	RS. A. P.	Acres.	RS.	RS. A. P.
1	1838-39	24,985	67,255	2 11 1	15,397	1,02,185	6 10 2
2	39-40	22,740	61,490	2 11 3	15,980	1,06,567	6 10 8
3	40-41	20,469	55,043	2 11 4	14,975	1,00,269	6 11 1
4	41-43	18,513	48,889	2 10 3	12,249	76,537	6 3 11
5	42-43	15,405	40,710	2 10 3	11,379	68,362	6 0 11
6	43-44	17,649	46,737	2 10 6	12,916	78,849	6 1 8
7	44-45	19,299	51,000	2 10 3	13,691	84,049	6 2 2
8	45-46	22,286	59,516	2 10 9	14,092	89,342	6 5 5
9	46-47	25,295	68,306	2 11 2	17,026	1,08,198	6 5 8
10	47-48	23,980	64,936	2 11 3	16,070	1,01,798	6 5 4
11	48-49	20,344	59,092	2 14 6	12,966	78,703	6 1 1
12	49-50	18,922	55,344	2 14 9	11,659	68,724	5 14 3
13	50-51	25,050	64,690	2 9 3	15,815	96,673	6 1 9
14	51-52	23,874	68,980	2 14 3	16,603	1,01,924	6 2 2
15	52-53	28,132	66,494	2 14 0	15,758	94,330	5 15 9
16	53-54	20,344	56,369	2 12 4	14,829	89,392	6 0 5
17	54-55	22,188	64,743	2 7 6	17,132	92,606	5 6 5
18	55-56	31,016	79,480	2 9 0	19,872	1,22,931	6 2 11
19	56-57	35,573	96,257	2 11 4	20,408	1,34,692	6 9 7
20	57-58	37,942	92,470	2 7 0	21,030	1,38,020	6 9 0
Total...		4,69,006	12,57,801	2 10 11	3,09,747	19,34,151	6 3 11
Average...		23,450	62,890	2 10 11	15,487	96,707	6 3 11

M M.—(Concluded.)
Statement of the average rates of Assessment per acre in the Chellumbrum talook of the South Arcot District for the last 2 years.

Fusly.	A. D.	GARDEN.			TOTAL.		
		Extent.	Assessment.	Average Assessment per acre.	Extent.	Assessment.	Average Assessment per acre.
		8	9	10	11	12	13
		Acrea.	RS.	RS. A. P.	Acrea.	RS.	RS. A. P.
1	1248	...	1898-39	...	...	...	...
2	49	...	39-40	...	251	1,71,599	4 3 7
3	50	...	40-41	...	268	1,70,274	4 5 10
4	51	...	41-42	...	221	1,70,274	4 6 6
5	52	...	42-43	...	148	1,57,136	4 1 7
6	53	...	43-44	...	119	1,26,704	4 1 8
7	54	...	44-45	...	119	1,10,071	4 2 0
8	55	...	45-46	...	123	1,26,631	4 1 9
9	56	...	46-47	...	153	1,36,088	4 1 9
10	57	...	47-48	...	150	1,50,196	4 3 0
11	58	...	48-49	...	137	1,77,808	4 2 10
12	59	...	49-50	...	138	1,67,860	4 2 6
13	60	...	50-51	...	161	1,89,006	4 1 3
14	61	...	51-52	...	163	1,62,636	3 15 5
15	62	...	52-53	...	157	1,72,246	4 3 10
16	63	...	53-54	...	170	1,62,095	4 2 5
17	64	...	54-55	...	171	1,47,174	4 2 8
18	65	...	55-56	...	193	1,48,433	3 12 2
19	66	...	56-57	...	210	2,03,987	3 15 10
20	67	...	57-58	...	210	2,32,549	4 2 3
						2,32,230	3 14 9
		Total...			7,89,151	32,19,962	4 1 10
		Average...			39,107	1,60,998	4 1 10

REVENUE SETTLEMENT OFFICE,
 MADRAS, 27th August 1859.

(Signed) H. NEWILL,
 Director of Revenue Settlement.

N N.

Statement of the average rates of Assessment per acre in the Manargoody

Fusly.			Dry.			Irri	
			Extent.	Assess- ment.	Average Assessment per Acre.	Extent.	Assess- ment.
1			2	3	4	5	6
			Acres.	Rupees.	rs. A. P.	Acres.	Rupees.
1	1248	1838-39	10,996	29,923	2 11 7	21,963	1,75,635
2	1249	1839-40	10,848	29,553	2 11 7	21,998	1,75,740
3	1250	1840-41	10,761	29,278	2 11 6	22,403	1,67,828
4	1251	1841-42	9,559	26,427	2 12 3	15,934	1,15,135
5	1252	1842-43	7,266	21,895	2 12 6	12,588	88,417
6	1253	1843-44	8,590	23,323	2 12 5	14,192	1,01,161
7	1254	1844-45	8,533	23,892	2 12 10	13,466	1,04,372
8	1255	1845-46	9,399	26,303	2 12 11	15,064	1,19,460
9	1256	1846-47	10,442	29,369	2 13 0	18,625	1,49,381
10	1257	1847-48	10,360	29,118	2 13 0	18,594	1,47,131
11	1258	1848-49	9,945	27,836	2 12 9	16,369	1,18,949
12	1259	1849-50	8,669	24,323	2 12 11	11,032	83,180
13	1260	1850-51	10,805	29,325	2 11 5	16,384	1,28,284
14	1261	1851-52	11,178	30,375	2 12 2	16,810	1,28,672
15	1262	1852-53	10,601	29,584	2 12 8	15,065	1,16,091
16	1263	1854-54	9,427	26,184	2 12 5	15,045	1,17,239
17	1264	1854-55	10,290	28,677	2 4 1	19,864	1,31,571
18	1265	1855-56	12,944	33,440	2 9 4	21,273	1,69,861
19	1266	1856-57	13,399	37,002	2 12 2	21,862	1,74,508
20	1267	1857-58	13,450	37,155	2 12 3	22,666	1,81,734
Total...			208,062	5,68,977	2 11 9	351,202	26,94,349
Average of 5 years.			10,403	28,449	2 11 9	17,560	1,34,717
5 years' Average.	Fusly 1248 to 1252		10,006	27,415	2 11 10	18,977	1,44,551
	1253 to 1257		9,465	26,500	2 12 7	15,988	1,24,301
	1258 to 1262		10,239	28,389	2 12 4	15,132	1,15,035
	1263 to 1267		11,902	31,492	2 10 4	20,143	1,54,983
10 years' Average.	Fusly 1248 to 1257		9,735	26,957	2 12 4	17,637	1,35,008
	Fusly 1258 to 1267		11,070	9,940	2 11 3	17,482	1,34,426

REVENUE SETTLEMENT OFFICE,
MADRAS, 27th August 1859.

N N.

talook of the South Arcot District for the past twenty years.

GATED.			GARDEN.			TOTAL.		
Average Assessment per Acre.			Extent.	Assessment.	Average Assessment per Acre.	Extent.	Assessment.	Average Assessment per Acre.
7			8	9	10	11	12	13
RS. A. P.	Acres.	Rupees.	RS. A. P.	Acres.	Rupees.	RS. A. P.	Acres.	Rupees.
7 15 11	325	2,639	8 1 5	33,284	2,08,187	6 0 5		
7 11 3	322	2,534	7 13 11	33,168	2,07,827	6 4 4		
7 7 10	340	2,766	8 2 2	33,504	1,99,872	5 15 5		
7 3 7	251	2,062	8 3 5	25,744	1,43,624	5 9 8		
7 0 5	219	1,743	7 15 4	20,673	1,12,055	5 6 9		
7 2 8	220	1,779	8 1 5	23,002	1,26,763	5 7 9		
7 12 0	192	1,599	8 4 5	22,191	1,29,853	5 18 8		
7 14 10	202	1,672	8 4 5	24,665	1,47,435	5 15 8		
8 0 4	204	1,659	8 4 6	29,271	1,80,439	6 2 8		
7 14 7	173	1,427	8 4 0	29,127	1,77,671	6 1 7		
7 4 3	180	1,508	8 6 0	26,494	1,48,293	5 9 7		
7 8 8	172	1,427	8 4 9	19,873	1,08,930	5 7 8		
7 13 3	184	1,492	8 0 0	27,373	1,59,101	5 13 0		
7 10 6	215	1,703	7 14 9	28,203	1,61,250	5 11 6		
7 11 4	183	1,498	8 3 0	25,849	1,47,173	5 11 2		
7 12 8	177	1,443	8 2 5	24,649	1,44,866	5 14 0		
6 10 0	207	1,275	6 2 7	30,361	1,56,523	5 2 6		
7 15 9	233	1,850	8 4 9	34,445	2,05,151	5 15 4		
7 15 8	249	2,061	8 4 0	35,510	2,13,571	6 0 2		
8 0 3	263	2,170	8 4 0	36,379	2,21,059	6 1 3		
7 10 9	4,501	36,317	8 1 1	563,765	32,99,643	5 5 1		
7 10 9	225	1,815	8 1 1	28,188	1,64,982	5 5 1		
7 9 4	291	2,347	8 1 1	...	...	...
7 12 4	198	1,631	8 3 9	...	...	...
7 9 8	187	1,525	8 2 6	...	...	...
7 11 1	224	1,760	7 13 4	...	...	...
7 10 6	244	1,989	8 2 5	...	...	...
7 11 0	205	1,642	8 0 2	...	...	...

(Signed) H. NEWILL,
Director of Revenue Settlement:

P P.

Statement showing the 2nd Crop cultivation in the Chellumbrum and Manargoody talooks, from Fusly 1263 to 1267.

Fuslies.	A. D.	CHELLUMBRUM.			MANARGOODY.			TOTAL.		
		Villages.	Land.		Villages.	Land.		Villages.	Land.	
			Acres.	Cents.		Acres.	Cents.		Acres.	Cents.
1 1263	401	80	...	986	6	...	1,387	86
2 64	387	69	...	1,361	83	...	1,749	53
3 65	107	96	...	514	69	...	622	65
4 66	161	76	...	621	19	...	782	95
5 67	163	16	...	503	84	...	667	0
Total...		63	1,222	37	102	3,987	61	165	5,209	98
Average...		...	244	48	...	797	52	...	1,043	0

REVENUE SETTLEMENT OFFICE,
MADRAS, 27th August 1859.

(Signed) H. NEWILL,
Director of Revenue Settlement.

Q Q.

Abstract Statement of the allowances to Chillara Devasthanams, &c., in the Chellumbrum and Manargoody talooks of the South Arcot District.

Rates.	Talooks.	CHILLARA DEVAS- TANAMS.		MADASTA DEVAS- TANAMS.		JARRY DEVAS- TANAMS.		TOTAL.		KOVEL PANNAL.		TOTAL.	
		Villa- ges.	Amount.	Villa- ges.	Amount.	Villa- ges.	Amount.	Villa- ges.	Amount.	Villa- ges.	Amount.	Villa- ges.	Amount.
1 Anna.	Chellumbrum	No.	Rs. A. P.	No.	Rs. A. P.	No.	Rs. A. P.	No.	Rs. A. P.	No.	Rs. A. P.	No.	Rs. A. P.
	Manargoody	1	0 0 7	...	...	...	...	1	0 0 7	...	...	1	0 0 7
	Total...	1	0 0 7	...	...	1	0 0 7	2	0 1 2	...	...	2	0 1 2
4 Annas.	Chellumbrum	9	1 9 5	...	...	8	1 1 6	17	2 10 11	...	...	17	2 10 11
	Manargoody	1	0 2 0	...	...	12	2 4 0	13	2 6 0	1	0 2 3	14	2 8 3
	Total...	10	1 11 5	...	...	20	3 5 6	30	5 0 11	1	0 2 3	31	5 3 2
8 Annas.	Chellumbrum	16	6 0 0	3	1 2 9	10	3 13 4	29	11 0 1	...	...	29	11 0 1
	Manargoody	4	1 5 11	...	...	15	5 8 6	19	6 14 5	...	...	19	6 14 5
	Total...	20	7 5 11	3	1 2 9	25	9 5 10	48	17 14 6	...	...	48	17 14 6
1 Rupee.	Chellumbrum	22	15 9 9	2	1 12 9	24	18 9 5	48	35 15 11	...	...	48	35 15 11
	Manargoody	12	8 6 10	...	...	18	12 15 0	30	21 5 10	...	...	30	21 5 10
	Total...	34	24 0 7	2	1 12 9	42	31 8 5	78	57 5 9	...	...	78	57 5 9
2 Rupees	Chellumbrum	29	40 12 1	7	10 8 11	28	39 3 2	64	90 8 2	...	...	64	90 8 2
	Manargoody	15	20 4 1	1	1 14 0	22	31 5 5	38	53 7 6	...	...	38	53 7 6
	Total...	44	61 0 2	8	12 6 11	50	70 8 7	102	143 15 8	...	...	102	143 15 8

6 Rupees	Cheelumbrum Manargoody	24 26	79 3 4 88 2 1	11 2	35 5 3 5 12 3	32 37	96 7 4 124 14 10	70 65	210 15 11 218 13 2	...	...	...	...	...	...	70 67	210 15 11 225 5 2
	Total...	53	167 5 5	13	41 1 6	69	221 6 2	135	429 13 1	2	6 8 0	137	436 5 1				
10 Rs.	Chellumbrum Manargoody	8 30	53 14 7 210 13 4	9 ...	58 7 8	5 26	37 4 0 189 11 3	22 56	149 10 3 400 8 7	3 3	20 2 7 23 11 11	25 59	169 12 10 424 4 6				
	Total...	38	264 11 11	9	58 7 8	31	226 15 3	78	550 2 10	6	43 14 6	84	594 1 4				
20 Rs.	Chellumbrum Manargoody	3 23	48 5 3 307 3 8	2 1	23 9 9 10 7 9	3 8	40 15 1 112 13 5	8 32	112 14 1 430 8 10	3 2	49 4 3 28 9 9	11 34	162 2 4 459 2 7				
	Total...	26	355 8 11	3	34 1 6	11	153 13 6	40	543 6 11	5	77 14 0	45	621 4 11				
30 Rs.	Chellumbrum Manargoody	3 14	70 5 3 334 3 1	1 ...	20 13 1 ... ...	... 5	... ... 127 1 2	4 19	91 2 4 461 4 3	... 1	... ... 25 5 1	4 20	91 2 4 486 9 4				
	Total...	17	404 8 4	1	20 13 1	5	127 1 2	23	552 6 7	1	25 5 1	24	577 11 8				
40 Rs.	Chellumbrum Manargoody	1 4	38 4 11 125 1 8	... ..	... ... ... ...	... ..	... ... ... ...	1 4	38 4 11 125 1 8	2 ...	71 6 2	3 4	109 11 1 125 1 8				
	Total...	5	163 6 7	...	... ...	...	... ...	5	163 6 7	2	71 6 2	7	234 12 9				
50 Rs.	Chellumbrum Manargoody	... ..	... ... ... ...	1 ...	42 14 8 ... ...	... ..	... ... ... ...	1 ...	42 14 8	2 1	83 8 0 43 2 0	3 1	126 6 8 43 2 0				
	Total...	...	... ...	1	42 14 8	...	... ...	1	42 14 8	3	136 10 0	4	169 8 8				
60 Rs.	Chellumbrum Manargoody	... 1	... 4 5	... ..	... ... ... ...	... ..	... ... ... ...	... 1	... 4 5 52 4 5	1 ...	58 4 9	1 1	58 4 9 52 4 5				
	Total...	1	52 4 5	...	... ...	...	... ...	1	52 4 5	1	58 4 9	2	110 9 2				
70 Rs.	Chellumbrum Manargoody	... 2	... 8 0	... ..	... ... ... ...	... ..	... ... ... ...	... 2	... 8 0 122 8 0	... ..	... ... ... ...	... 2	... 8 0 122 8 0				
	Total...	2	122 8 0	...	... ...	...	... ...	2	122 8 0	...	... ...	2	122 8 0				

QQ.—(Continued.)

Abstract Statement of the allowances to Chellara Devasthanams, &c., in the Chellamburam and Manargoody talooks of the South Arcot District.

Rates.	Talooks.	CHILLARA DEVAS- TANAMS.		MADASTA DEVAS- TANAMS.		JAREY DEVAS- TANAMS.		TOTAL.		KOVIL PANNAI.		TOTAL.	
		Vil- lages.	Amount.	Vil- lages.	Amount.	Vil- lages.	Amount.	Vil- lages.	Amount.	Vil- lages.	Amount.	Vil- lages.	Amount.
90 Rs. 100 Rs.	Manargoody	...	Rs. A. P.	No.	Rs. A. P.	No.	Rs. A. P.	No.	Rs. A. P.	No.	Rs. A. P.	No.	Rs. A. P.
	Chellumburam	...	...	...	...	...	...	...	...	...	...	...	...
	Total...	...	...	...	...	...	...	...	...	...	...	...	...
250 Rs.	Chellumburam	...	...	...	...	...	...	...	...	...	...	...	...
	Manargoody	...	...	...	...	...	...	...	...	...	...	...	...
	Total...	...	...	...	...	...	...	...	...	...	...	...	...
Total.	Chellumburam	119	354 1 2	36	194 10 10	110	237 5 10	265	786 1 10	13	620 5 10	278	1,406 7 8
	Manargoody	132	1,270 7 1	4	18 2 0	144	606 10 2	280	1,895 3 3	12	441 12 6	292	2,336 15 9
	Total...	251	1,624 8 3	40	212 12 10	254	844 0 0	545	2,681 5 1	25	1,062 2 4	570	3,743 7 5

REVENUE SETTLEMENT OFFICE,
MADRAS, 27th August 1859.

(Signed) H. NEWILL,
Director of Revenue Settlement.

R.R.

Statement shewing the allowances of the Village Servants and Artizans in the Chellumburam and Manargoody talooks of the South Arcot District.

Names of the Village Servants.	CHELLUMBURUM.			MANARGOODY.			Total.
	Money Allowances.	Derived from Inam lands.	Total.	Money Allowances.	Derived from Inam lands.	Sotantram.	
1 Monagar	RS. A. P. 4,538 0 7	RS. A. P.	RS. A. P. 4,538 0 7	RS. A. P. 4,193 3 6	RS. A. P.	RS. A. P.	RS. A. P. 4,193 3 6
2 Currum	6,833 12 4	... ..	6,833 12 4	7,649 1 8	... ..	... ..	7,649 1 8
3 Nottam	2,475 10 5	... ..	2,475 10 5	2,790 12 1	... ..	... ..	2,790 12 1
4 Taliary	522 11 1	2,393 0 9	2,915 11 10	1,571 5 0	683 9 7	... ..	2,253 14 7
5 Vettiyan or Toty	... ..	1,684 8 2	1,684 8 2	... ..	2,127 15 3	18 11 6	2,146 10 9
6 Carpenter	... ..	987 11 6	987 11 6	... ..	1,377 9 9	18 11 9	1,396 5 6
7 Iron Smith	... ..	972 7 5	972 7 5	... ..	1,307 9 9	18 11 6	1,326 5 3
8 Cambookotty	... ..	469 2 11	469 2 11	... ..	713 13 0	72 1 7	785 14 7
Total...	14,370 2 5	6,506 14 9	20,877 1 2	16,204 6 3	6,209 9 4	128 4 4	22,543 3 11
Sotantram of Taliary and Currum..	... ..	... ..	... ..	... ..	... ..	179 12 8	179 12 8
Grand Total...	14,370 2 5	6,506 14 9	20,877 1 2	16,204 6 3	6,209 9 4	308 1 0	22,723 0 7

REVENUE SETTLEMENT OFFICE,
MADRAS, 27th August 1859.

(Signed) H. NEWELL,
Director of Revenue Settlement.

S S.

From A. HALL, Esq., Collector of South Arcot, to the Civil Engineer, 6th Division, dated Circuit Cutcherry, Strimushnum, 24th January 1855, No. 22.

I have the honor to propose that measures should be adopted to restore the old anicut which formerly existed on the Vellaur river near Pennardum* and Perrindorey† with a view of bringing under irrigation the villages situated on the south bank belonging partly to the Oodiarpollum talook of Trichinopoly and partly to Strimushnum and Paliemcottah of this District. As far as I can judge from the information, I am able to procure the execution of this work would be followed by highly beneficial results both to Government and to the people.

2. I am told that you have already once visited and inspected the locality, and that the opinion you then formed was favorable to the project, although you did not consider that the old site was the best which could be selected for a new anicut.

3. Enclosed I beg to send you two petitions (with translations), presented to me by the inhabitants of villages in Trichinopoly and Strimushnum pointing out the advantages which they would derive from the anicut, and praying that it may be built.

4. The remains of the old anicut and the traces of the channels are said to be still in existence, but both would probably be found susceptible of improvement if a scientific survey was instituted.

5. I beg to submit the matter for your favorable consideration, and to state that I shall be most happy to co-operate with you in any way I can, in order to determine the advisability or otherwise of bringing the scheme prominently forward.

6. As it is contemplated to make an alteration in the present assessment on the lands in the Strimushnum Maganam, it would enable me to introduce the arrangements in a more satisfactory manner, if I know beforehand that such an important work by which the circumstances of the villages would be so greatly improved was likely to be executed.

T T.

Table for the conversion of land measures and for the calculation of Assessment per acre.

(Not printed in this collection.)

PROCEEDINGS of the BOARD of REVENUE, dated 3rd November 1859,
No. 4498.

Read letter from the Director of Revenue Settlement, dated 27th
August 1859, No. 776.

(In Con., 3rd September 1859, A. after No. 4398.)

1. In this report, which bears date the 27th August, although its statements did not reach the Board till the 3rd September, Mr. Newill proposes arrangements for introducing a revised assessment into the Manargoody and Chellumbrum talooks of South Arcot, which had been previously surveyed by Captain Priestley.

2. The first part of Mr. Newill's report (paragraphs 1 to 37), is occupied with a general description of these talooks, their irrigation, past revenue administration, statistics, and agriculture. These details are given with lucidity and completeness in Mr. Newill's report, and in one from his Deputy, Mr. Banbury, and the Board consider it unnecessary to swell the correspondence by going again over this ground.

SURVEY.—3. The result of Captain Priestley's survey operations corroborates the opinion which the Board expressed regarding the general correctness of the old pymash accounts, in their Proceedings of 5th September 1855, No. 2299. Instead of any large extent of con-

cealed land being brought to light, a net *decrease* of
Paragraph 40. 4,853 acres, or about $3\frac{1}{2}$ per cent. is reported by

Mr. Newill. Considerable changes have, however, occurred in the details of the land. Much dry land has been converted into wet by improvements of irrigation. Gardens have merged into the heads of "dry" or "wet," according as they are supplied with irrigation from a public source or otherwise, and a considerable extent of poramboke has been reclaimed and brought under regular cultivation. But explanation is still wanted regarding the exact area of these talooks, as Captain Priestley's reports spoke of the survey bringing a small additional extent of land to light, and this point was noticed in paragraphs 62 and 63 of the Board's Proceedings of 4th August last, No. 3020. This difference, in the result of the survey, seems to arise from Captain Priestley's remarks including the Paliemcottah villages which have been omitted in Mr. Newill's comparison, and referring to the talooks with their amended frontier on the Trichinopoly side.

4. During the survey, an adjustment of the boundary line between

South Arcot and Trichinopoly brought some villages from the latter District into these talooks.

Paragraph 39.

To prevent a disturbance of the comparison between the proposed new settlement and the old accounts, as respects area, assessment, and other statistics, these villages have not been included in the statements now laid before the Board, although they will be eventually dealt with on

See Government Order of 17th June 1859, No. 803, in Con., 18th June 1859, No. 2864.

the same principles as the rest. Mr. Newill further explains, that, in anticipation of an amalgamation of the Manargoody and Chellumbrum talooks, one map has been prepared for both, and their villages have

been numbered in a consecutive series.

CLASSIFICATION OF SOILS.—5. The classification of soils, which formed the first step in Mr. Newill's proceedings, is adverted to in paragraph 41 to 44 of his report. As the mode of conducting this process had been previously discussed and decided upon, he now confines himself to giving the result of his examination. All the lands in this division, wet and dry, fall under fifteen descriptions of soil, which are detailed in the statement attached to paragraph 42.

6. Mr. Newill then proceeds to describe the process by which he arrived at the money rates of assessment which he proposes. The objects of enquiry in this process were the grain produce of the lands, a just commutation price at which to convert the grain into money, the expenses of cultivation, and a consideration of any special circumstances which might occasionally modify the general result, such as vicinity to markets, or roads, comparative efficiency of irrigation, &c.

WET LANDS.—7. In respect to the wet lands, the Board concur generally in the principles which Mr. Newill has laid down. They agree with him that a deduction

Paragraphs 46 and 47.

must be made for the contraction of fields by the large ridges which prevail in this delta, and for the diminution of produce which will always occur in less favorable seasons than the one in which the exami-

Paragraph 64.

nation of the crops was made. For these purposes, Mr. Newill proposes a deduction, ranging ordinarily from 15 to 25 per cent., but rising to 30 per cent. in some instances of inferior irrigation, and the Board consider that the Director of Settlement may be properly left to arrange a deduction within these limits so as to meet the requirements of the different lands. Mr. Newill's examinations of produce were necessarily limited to one year, but they were nearly 300 in number (paragraph 45), and are shown by Appendix O. to have embraced best, middling, and inferior crops. Moreover

the previous enquiries of Mr. Ravenshaw, when fixing the Pymash assessment; of Mr. Cunliffe, when proposing its revenue, and of Mr. Ashton, when recommending the introduction of money-rates into the Kolyamallay villages, supplied means by which Messrs. Newill and Banbury could test and correct the results of their experimental examinations.

8. With regard to the commutation price, the Board incline to the opinion that it would be safer to leave it at Mr. Ravenshaw's standard, 6 cullums 16 measures, than to raise it as proposed, to 6 cullums 12 measures. Besides meeting more fully such fluctuations of price as may occur, this arrangement would tend to inspire greater confidence in the new assessment by basing it upon a standard price with which the people are well acquainted.

* Board's Proceedings, 19th Nov. 1857, No. 4044, para. 42.
E. M. Con., 15th Feb. 1858, No. 191, para. 25, in Con., 30th April 1858, No. 785.

9. In paragraphs 53 and 54, Mr. Newill states that, in obedience to his instructions,* he has included the straw among the assets on which the assessment of the land is to be fixed. But he adduces arguments against the measure, and, on a reconsideration of the subject, the Board are of opinion that it would be advisable, to give up this item, and thus simplify the assessment accounts, besides removing a cause which brings the settlement-operations into disfavor with the people. If the straw is to be taken at all into account, this might virtually be done when considering the rates of deduction to be allowed from an ascertained full crop to meet varieties of season, &c. In the neighbourhood of large towns, where straw is of value, the deduction might be diminished, in consideration of the enjoyment of this advantage.

10. Mr. Newill's enquiries have resulted in the preparation of a scale of rates for the irrigated lands, ranging from Rupees 8-8-0 to Rupees 2 per acre. In the existing assessment, the rates vary from Rupees 11-4-0 to Rupees 3-5-0 per acre, though the temporary per-centage reductions allowed by Government, in anticipation of the survey and new settlement, have brought the range of actual taxation within the extremes of Rupees 9 and Rupees 2-15-8. Mr. Newill has followed the plan now in force in these talooks, and prepared different scales of rates for the villages, according to the superiority or inferiority of their irrigation, though the classes of villages have been reduced in number by him from five to three. The Board fully recognise the propriety of taking the description and the efficiency of the irrigation into account in fix-

ing the assessment, but they are of opinion that this should be done without having different "grades" or scales of assessment. The assessment is to be fixed on a consideration of *all* the circumstances which affect the land, and one nunjah scale might be formed, after the maximum rate has been fixed, into which all the lands might be brought. Each field would be entered in that rate or tarum, to which its combined advantages and disadvantages made it approximate. The benefit of thus simplifying the assessment tables has been strongly displayed in the Hoolos talooks.

DRY LAND—11. In these delta talooks, the "dry" cultivation is of little importance, or extent compared to the wet, and the produce being almost entirely used for home consumption, does not come under the influence of market prices. There was, consequently, more difficulty in fixing a commutation price; and the grain value of the different lands had to be considered in the particular crop, cholum, cumboo, raggy, and varagoo for which their soils were best suited. Following the same process of enquiry and calculation as in the case of the wet lands, Mr. Newill has formed a scale of assessment which includes ten rates, ranging from Rupees 3-8-0 to 8 Annas per acre.

12. It is proper here to advert to the basis upon which Mr. Newill has fixed his proposed rates of assessment, both for the dry and the wet lands. After considering the propriety of taking two-thirds of the net produce, or one-fourth of the gross produce, Government* decided that the latter standard should be adopted, and although the Honorable Court of Directors were inclined to prefer the net produce, Government adhered† to the gross produce as the only practicable standard in all cases. Finally, however, a discretion was left to the Director of Settlements, provided that he kept both these standards in view as guides in fixing his rates. The difficulty of ascertaining even the gross produce with perfect accuracy, was admitted, and while the net produce was declared preferable to the gross produce as a standard, if correct information could be obtained, it was pronounced unadvisable to hamper the Settlement Officer with any precise and unbending rule in fixing the new assessment, since the operation was one "not of arithmetical calculation, but of judgment and sound discretion."

* E. M. C. 14th August 1855, No. 951, para. 19.

† E. M. C. 15th February 1858, No. 191, para. 34, in Con. 30th April 1858, No. 785.

Lord Stanley's Despatch of 16th December 1858, paras. 13 to 15, Enc. in F. Govt., dated 6th April 1859, R. D., No. 476, in Con. 7th April 1859, No. 1535.

13. Mr. Newill has accordingly shewn what results his inquiries would lead to, if the new assessment was to be fixed either at two-thirds of the net produce, or at one fourth of the gross, and in the same statements* he gives the rates which he has been led to propose on a consideration of all the circumstances which affect the value of the lands. Of the two standards, Mr Newill considers the net produce to be the more correct one. He points out that fixing the assessment on the gross produce would affect unfavorably the poorer soils in comparison to the rich, and would give a scale "unduly low," so that "the net produce, besides being a more correct principle in theory, seems to afford practically a more suitable scale for the assessment than the gross produce." Regarding the contrast exhibited by the two standards, Mr. Newill writes, "It will be observed that the one-fourth of the gross produce, after deducting twenty-five per cent. as above explained, is in the higher classes very considerably below the standard of two-thirds of the net produce. After descending a few classes in the scale, the two standards correspond pretty well, while in the lowest classes the one-fourth gross produce rises higher than the fixed proportions of net produce. The proposed rates are, therefore, based principally upon the net profits, as in all respects the preferable standard, though care has been taken not to force the upper rates too high." Mr. Newill accordingly speaks in several parts of his report (paragraphs 65, 68 and 75) of his rates being "an approximation" to two-thirds of the net produce, but he does not apparently consider that he has altogether abandoned the other basis, as he observes in paragraph 82 when contrasting the result of his proposed rates with the existing assessment that "the standard laid down generally for the new settlement is one-fourth of the gross produce."

14. In paragraphs 91 to 94, Mr. Newill enters into some explanation regarding his rates, and draws a comparison between them and those which prevail in several other Districts. Viewing the proposed rates in themselves, and supposing that they will be applied to the lands with due discrimination, the Board concur generally in the opinion expressed by Mr. Newill that he has "certainly not erred in making the assessment lower than it ought to be," and this impression strengthens them in recommending measures which would slightly modify it, viz., the omission of the straw and the retention of the present nunjah commutation price. The figured details, on which the proposed rates are found-

ded, are doubtlessly open to critical remark on some points, but it must be remembered that the calculations of cultivation, expenses, and produce, including the deductions for an ordinary crop, are only approximate, and that such a work as the present ought to be judged of by the success of its total result rather than be condemned for some apparent anomalies of detail. The principal point which has struck the Board is the apparent weight of the proposed assessment on the poorer soils in proportion to their alleged produce, but the experience both of South Arcot and other Districts proves that the rates in question are not unduly high, and Mr. Newill's explanation appears satisfactory, especially in regard to the nunjah lands. He observes as follows:—

“Returning to the statement upon which the rates are based, it will be observed that the proposed assessment on the very poorest soils, compared with two-thirds of the net produce, runs up proportionately high, though in every case there is a profit left to the ryot; but this is unavoidable without descending to rates below what will be admitted as fair charges for irrigation in addition to land tax, and in reality the net produce is not always so low as described in the statement, as the cultivation is often slovenly and the cost has been estimated for fair tillage, while the produce is taken from the actual out-turn, and not at what it might be brought up to by improvement of the soil. Any attempt to adjust this to the rigid standard of a fixed proportion of net produce would only tend to produce greater inequalities hereafter in the assessment, as the lands come under a different treatment in cultivation, &c. In the wet lands past experience shews, that whatever may be the theory of small net profits on the poorest soils, the water alone is a valuable commodity, which will easily bear to be taxed at about the lower proposed rate of assessment when applied for paddy cultivation.” In the Godavery and Kistna deltas it has been proposed by Mr. Newill to introduce a general water cess of Rupees 3 per acre in addition to the land tax; so that a consolidated assessment of Rupees 2 per acre for the poorest description of irrigated land in these talooks can hardly be deemed excessive. The deduction from the produce of from 15 to 30 per cent. to meet varieties of season, is another reason for believing that the inferior lands, irrigated and unirrigated, will be able to bear the rates proposed for them.

15. Viewing, therefore, the care with which Mr. Newill's operations have been conducted, the manner in which he has followed the instructions laid down for his guidance, and the equitableness of his proposed rates, as shewn by general revenue experience, the Board would not have

hesitated to recommend the adoption of his settlement had the field been a clear one, or in other words, if the lands had now to be assessed with money rates for the first time, and had no such considerations been involved, as a loss of revenue to Government on the one hand, and an increase of taxation to the landowners in some instances on the other. The effect of the proposed rates on the interests of Government and the landholders, will now be noticed.

16. In examining how the new settlement of these two talooks will affect the public interests, the first object of comparison is the ayacut, or total assessed area, as it stands in the existing accounts, and as it will appear under Mr. Newill's settlement. Omitting Porumboke Shrotriem, and Inam lands, the comparison stands as follows:—

		Rupees.
Mr. Newill's settlement—see Report paragraphs 77 to 79	{ Unirrigated... Irrigated... ..	63,433
		3,87,085
		<hr/> 450,518 <hr/>
Existing ayacut, as per statement No. 20 in Jumwabundy Report for Fusly 1266.	{ Unirrigated... Irrigated... ..	1,47,247
		3,49,578
		<hr/> 4,96,825 <hr/>

There is thus a decrease in the ayacut Beriz of Rupees 46,307 or 9 per cent. But when the lands actually under cultivation in Fusly 1266, (including the Paliemcottah villages,) are taken for comparison, it is found that their assessment, at the old rates amount to Rupees 5,11,394, while, at the proposed new rates, it would only be 3,22,695, thus exhibiting a difference of Rupees 1,88,698, or 37 per cent. The actual and immediate loss of revenue would, however, be limited to Rupees 93,358, as the temporary modification of the assess-

NOTE.—In both these statements the villages of the Paliemcottah jaghire settled by Mr. Hall are excluded.

Paragraph 83.

Paragraph 82.

2 per cent. in the villages of the first four classes, and 10 per cent. in the fifth class villages.

“per cent. of the gross produce being taken for the Government tax from dry land, and even something more for the irrigated,” “while the standard laid down generally for the new settlement is one-fourth of the gross produce.” He also

Paragraph 84.

points out resources amounting to Rupees 1,47,175, from which this deficiency may be eventually made good. In process of time, this may be so, but as all the land, which is readily available for cultivation in

the delta, the most valuable part of these talooks, See Mr. Banbury's Report, paragraph 28. has already been in active demand, the Board cannot anticipate such a result at an early period. The introduction of the proposed new rates cannot, in their opinion, be recommended on the argument that no loss of public revenue will ensue in these talooks, but must be based on the general grounds of equity and administrative policy.

17. The interests of the landholders come next under consideration. On the whole, the proposed rates would effect a reduction averaging 44 per cent. in Chellumbrum and 30 per cent.

Paragraph 81.

in Manargoody, where the irrigation is more perfect. But, as observed by Mr. Newill, "the chief feature of the settlement is "the equalization of the burden of taxation," and in arranging for the attainment of this object, it has been necessary to propose an increase to the taxation of some lands, whose proprietors will be discontented and oppose the new settlement. How serious and embarrassing this difficulty will be may be gathered from paragraphs 94 and 95 of Mr. Newill's report of 25th March, which was reviewed in the Board's Proceedings of 4th August last. Two important instances in which the existing land tax will be raised have here to be noticed.

Mr. Newill's report, paras. 7, 87, and 88.

Mr. Banbury's report, paras. 53 to 63.

18. The first is the case of the Kolymullay Jaghire villages, which are adverted to by both Mr. Newill and Mr. Banbury. Without recapitulating their history, the Board will briefly remark that the justice as well as the policy of placing them on an equality of taxation with the other villages seems unquestionable, but the new rates might be enforced by instalments as recommended by Mr. Newill, instead of the whole amount being demanded at once.

19. The second instance, where the existing taxation will be increased, comprises the fifth class villages. These villages were originally assessed low by Mr. Ravenshaw on account of their inferior irrigation. This has been since improved, and a considerable addition has been made in consequence to their assessment, but they are still supposed to be taxed lower than the villages of the superior classes, and received, therefore, a remission of 10 per cent. instead of 20 per cent. in the reduction allowed, pending the survey. To what extent, and in

Paragraph 90. how many instances the taxation of these villages will be raised is not shown in Mr. Newill's report, and will not be fully ascertained until the new rates are actually applied to the lands, but the question is one of great importance, the fifth class villages being numerous, and the Board understand that, in some instances, the new rates will not only sweep away the 10 per cent. remission now allowed, but will add to the assessment which the Ryots previously paid.

20. The total number of fifth class villages is 137,* but, to show

See Enclosures to Principal Collector Mr. Ashton's letter of 18th September in Con-
4th October 1838.

Class of villages.	No.	Land.	Assessment per Survey Pymash account.
		Cawnies.	Rupees.
1st.	42	6,699	87,540
2nd.	53	7,323	95,419
3rd.	81	8,352	36,849
4th.	44	5,579	53,876
5th.	14	11,418	61,120
Total...	184	34,871	3,34,804

Government the actual bearing of the present question, it is proper to notice only those villages which have Coleroon irrigation. The details in the margin have accordingly been taken from statement R. which accompanied the Acting Collector, Mr. Wroughton's Jum-mabundy Report for Fusly 1259. Under Mr. Ravenshaw's Pymash assessment, the nunjah lands of

these two talooks were divided into four tarams in each of the five classes of villages, and the original rates per acre were as follow :—

Taram.	1st class vil- lage.			2nd class village.			3rd class village.			4th class village.			5th class village.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1st.....	11	4	0	9	14	10	9	4	3	8	9	7	5	4	8
2nd.....	10	9	5	9	4	3	8	9	7	7	15	1	4	10	1
3rd.....	9	14	10	8	9	7	7	15	1	7	4	5	3	15	6
4th.....	9	4	3	7	15	1	7	4	5	6	9	11	3	4	11

The villages, as already observed, were divided into classes by Mr. Ravenshaw, according to their degrees of irrigation, but when the construction of the lower anicut with its new channels made important changes, to the especial advantage of the fifth class villages, it became necessary to revise their assessment. The subject was consequently brought before the Board by the Principal Collector.

Board's Proceed-
ings, 18th October
1838, No. 1923.

Mr. Ashton, and an addition of one-third was ordered, which raised their assessment as follows :—

TARAM.			Original assess- ment.	Additional of one-third.	Existing assess- ment.
			RS. A. P.		RS. A. P.
1st...	...	...	5 4 8	1 12 3	7 0 11
2nd...	...	..	4 10 1	1 8 8	6 2 9
3rd...	...	...	3 15 6	1 5 2	5 4 8
4th...	...	...	3 4 11	1 1 8	4 6 7

Deducting the 10 per cent. remission which has been since allowed in the fifth class villages, pending the survey, the rates of present actual taxation stand thus :—

Rate levied per acre.

	RS.	A.	P.
For lands of 1st Taram ...	6	5	8
2nd do. ...	5	8	11
3rd do. ...	4	12	2
4th do. ...	3	15	6

21. When the addition of one-third was made to the assessment of these villages, the Board remarked :
Board's Proceed-
ings, 18th October
1888, No. 1923.

“ This, it is observed, will only be a temporary measure ; the revision of the assessment in the two talooks of Manar-goody and Chellumbrum has already been directed, and the present measure may require modification when this revision takes place, and the Board will be happy to learn that the Principal Collector will, at no distant time, be able to give his attention to this important subject.”

The Board had here in view an unsuccessful attempt made by the former Principal Collector, Mr. Cunliffe, to revise Mr. Ravenshaw's rates, which he represented to be too high, adducing in proof the unsatisfactory state of cultivation and the existence of yearly balances, although the ryots were aided by the large expenditure annually made upon the irrigation works. But the difficulty of the undertaking and the contumacious behaviour of the people to Mr. Cunliffe, even when labouring for their advantage, rendered the task an unpromising one, and as the Board rejected a plan laid before them by Mr. Ashton for assessing the Kolymullay jaghire villages, the matter was left in abeyance. When, however, Mr. Maltby revised the assessment of the Hooloos talooks, it became necessary to modify the rates in these two

Principal Collector
to Board, 20th Oct.,
in Con., 10th Dec.
1887, para. 26.

talooks also, and on the recommendation of the Collector, Mr. A. Hall, a temporary reduction was sanctioned of 20 per cent. in the villages of the first four classes, and of 10 per cent. in the fifth. This measure gave great satisfaction to the ryots and has been eminently* successful in extending cultivation, and promoting the prosperity of these talooks.

22. The practical result of Mr. Newill's proposed rates will consequently be not only to effect great changes in the present relative value of land by altering its taxation but to give up a lakh of Rupees in a Revenue which is now collected

* See Mr. Banbury's report, paras. 23, 27, and 28, and also Mr. Newill's report of 25th March 1859, para. 22.

Paragraph 89.

Letter of Board to Government, 1st Aug. 1855, No. 1969.

Letter of Board to Government, 7th Aug. 1855, No. 2017.

Board's Proceedings, 5th Sept. 1855, No. 2299.

through the late reduction a high and permanent value. These are points which the Board feel it a duty not to pass over unnoticed, and they would have preferred* that the general re-assessment of these talooks should have been deferred until practical experience in classifying soils and estimating the value of different degrees of irrigation had been gained by the Director of Settlement and his Department in localities where there was a clearer field. It also appeared to them an important consideration that the revenue survey should gain the confidence and good will of the people by its first operations taking place in Districts where they would appear an unmitigated boon, instead of exciting a large amount of discontent and jealousy. Government, however,

Ext. Min. Con., 28th Aug. 1855, No. 995, in Con., 5th Sept., 1855, No. 2472.

Ext. Min. Con., 15th Feby. 1858, No. 191, paragraph 17, in Con., 30th April 1858. No. 785.

considered it essential that these talooks should be entirely re-surveyed and re-assessed before the Survey Department was moved from South Arcot, where it had been employed on some lapsed jaghires, and as the correction of "the unequal bearing of the existing assessment" is one of the declared objects for which the revenue survey was undertaken, the Board presume that Government will wish the Director of Revenue Settlement to proceed with the introduction of his proposed new rates. The carefulness which is apparent in Mr. Newill's inquiries, and the local experience of his Deputy, Mr. Banbury, are guarantees that the new classification of the lands has been well considered, but the Board have no means of ascertaining the detailed effects of this operation. The classes into which the lands will fall under Mr. Newill's scheme are shown in Appendix FF, but to what extent and in how many in

stances present taxation will be altered, does not appear. The Board also fear that much difficulty and some confusion will arise in attempting to introduce the new rates since the Survey Department divided the land into arbitrary plots, which neither correspond with the existing fields, nor appear known with certainty. On this very important subject they request attention to paragraphs 18 and 21 of Mr. Newill's report of 25th March last, and to his letter of 24th September requesting the services of Teroovengada Chari in applying the proposed new rates of assessment. The Board must consider it a doubtful policy to attempt the re-arrangement of the land tax under such difficulties, since it is always a delicate operation, and in this instance would entail the loss of much revenue which is now paid with ease. They would prefer that in the delta portion of these talooks, operations should at present be limited as follows:—1st, to striking off all taxation which exceeds Mr. Newill's maximum rate of Rupees $8\frac{1}{2}$ per acre, 2nd, to correcting the assessment of the fifth class villages by abolishing the 10 per cent. remission or a portion of it in those instances where Mr. Newill proposes to raise the assessment, and bringing under a nunjah assessment, those dry lands to which irrigation has been recently supplied. But the Board offer these suggestions with hesitation after Government has directed the entire re-assessment of these talooks.

23. The Board now proceed to notice some of the general separate questions brought forward in Mr. Newill's report.

24. ASSESSMENT FOR SECOND CROP.—Mr. Newill observes that no charge has been hitherto made for a second crop in

Paragraph 98.

these talooks and recommends that it should be formally waived. In support of this recommendation he urges that the irrigation does not permit a consolidated assessment to be introduced, that the second crop cultivation is not extensive, and that the levy of an extra cess upon it would lead to a vexatious annual examination of the fields and interference with the ryots. But this latter

argument has been set aside by Government,* and as a consolidated assessment is impracticable, the Board do not see sufficient reason to waive the right of Government to an additional half teerwah

when a second crop is raised by the aid of the irrigation which it supplies. Hitherto the second crop cultivation appears to have been overlooked on account of its supposed exceptional and insignificant character. But Mr. Banbury's report leads to a different conclusion, and there is nothing in the

* E. M. C. 15th Feb. 1858, No. 191, para. 37, in Con. 30th April 1858, No. 785.

Paragraphs 51 & 52.

revenue system of these talooks which forbids the levy of half assessment for a second crop. When they belonged to Trichinopoly

Principal Collector
Mr. Cunliffe's Report
of 20th October in
Con. 10th December
1827.

second crops were undoubtedly taxed, as Government was paid in kind by a portion of the produce, and on Mr. Ravenshaw introducing money rates after their annexation to South Arcot, no arrangement was made to obviate the separate taxation of second crops, as in the Hooloos talooks where the interests of Government and the Ryot were cared for by the division of the land into single and double crop, the latter being charged with a heavier assessment. In Manargoody and Chellumbrum the irrigation, then less efficient than at present, was supposed to allow of one crop only, and a single crop teerwah was, therefore, universally introduced, but no promise appears to have been held out that second crops, raised by Government water, would not be taxed, and the Board see no grounds for now granting such an exemption.

On the contrary the measures proposed by Mr. Newill, for restoring irrigation to the Paliemcottah and Strimushnum villages, shew the importance of maintaining the Government right on this point.

Paragraph 118.

25. ASSESSMENT OF DRY LANDS BROUGHT UNDER IRRIGATION.—The Board concur in the views expressed by Mr. Newill on this subject in paragraph 100 of his report.

26. QUESTION OF A SEPARATE UNIVERSAL WATER RATE.—This

* Extract Minutes Consultation, 15th Feby. 1858, No. 191, paragraph 22, in Con. 30th April 1858, No. 785.

† Lord Stanley's Despatch, 15th Dec. 1858, paragraphs 8 and 9.

In F. Government, dated 6th April 1859, R. D., No. 476, in Con., 7th April 1859, No. 1885.

question is adverted to by Mr. Newill, in paragraphs 101 to 104 of his report. But after the remarks which have been made upon it by Government* and by the Secretary† of State for India, its discussion is unnecessary on the present occasion, since a separate water cess is admittedly unsuited to Tanjore, and this delta is under similar circumstances.

27. PETTY FEES TO TEMPLES.—The Board agree with Mr. Newill that advantage should be taken of this re-adjustment of the assessment to clear the public accounts from the petty fees alluded to in paragraphs 105 to 107. It should be left optional with the ryots to continue the payment of that portion of these fees which formed a deduction from their share of the gross produce. The Board also concur in the advisability of getting rid of the Kovil Pannai described in paragraphs 108

and 109 by an assignment to the pagodas of rent free land equal to its annual amount, which is represented to be Rupees 1,062.

28. FEES OF VILLAGE SERVANTS.—It is unnecessary to enter now into this subject as the system in South Arcot is to

Paragraph 110. pay the village revenue servants by the deduction of a per-centage on the assessment, and the amount and the mode of distributing this deduction will come under the consideration of Government in the report of Mr. Pelly, Member of the Revenue Board, who has been directed to revise the

Paragraph 115. revenue establishments. The Board concur in the opinion that the Kolymullay jaghire villages should be supplied with servants on the same scale and of the same description as other villages.

29. ROAD FUND.—Mr. Newill briefly observes that as Government

Paragraph 116. had fixed the Road Fund “at 2 Rupees per cent. of the new assessment on its introduction,” the subject requires no further notice, but it appears to the Board that an important difficulty will be experienced. The District Road Funds were not intended to cause additional taxation, but have been formed, when the old assessment of a District was modified, by retaining a small portion out of the reduction which would otherwise have reached the Ryot in its entirety. But in these talooks the new survey assessment will, as has been shown, *increase* the present land tax in many instances, and under the recent orders of Government the puttahs will, therefore, have to show not only this increased assessment, but a further addition of two per cent. for the novel purpose of a Road Fund, an arrangement which is certain to cause discontent and opposition. The Board recently urged on Government that the two per cent. chargeable for the local Road Funds should be added to the rates of assessment, and the amount deducted annually in a lump from the beriz of each village. This course would save an immense amount of annual labor in calculating the amount of the Road Fund for each Ryot, and entering it in thousands of puttahs, and, at the same time, avoid the appearance of imposing a new tax to which the people are always unwilling to submit lest other innovations of a similar description should follow. The Government, however, did not accede to this proposal, and the Board would not, therefore, have returned to the subject did they see any other way of getting over the present difficulty. Pre-

Order of 11th July
1859, No. 921, in Con.
12th July, No. 3413.

Board's Proceed-
ings, 27th May 1849,
No. 1948.

suming that Government do not wish the Road Fund to be an actual addition to existing taxation, and that they would not object to a small deduction from the public revenue on its account in those cases where the Survey assessment enhances the old rates, the Board again solicit consideration to their former proposal as a means of avoiding the present difficulty, with a proviso that the two per cent. is not to be added to the new rates when they exceed the former ones. As the Government objected that the Board's proposal would lead to the revival of fractions of pies in the accounts, the Board will only observe that such exact minuteness was not intended by them and might, in their opinion, be dispensed with.

30. In accordance with a similar reform in other places, the deductions allowed to Brahmins and other privileged classes in Strimushnam will cease on the introduction of the new assessment.

Paragraph 117.

31. These paragraphs relate to an important and apparently valuable project for re-constructing an ancient anicut across the Vellaur river for the irrigation of the Strimushnam and Paliemcottah villages. The scheme entirely depends on the practicability of constructing the work at a moderate outlay, and the Board resolve to send a copy of these paragraphs to the Chief Engineer besides inviting the attention of Government to the subject.

Paragraphs 118 to 121.

32. The Board recommend that Mr. Newill be authorised to re-adjust the assessment rates and accounts of the Paliemcottah villages as proposed by him.

Paragraphs 122 to 125.

33. In paragraphs 19 and 20, Mr. Newill explains a small decrease in the number of villages, as shown in the survey accounts, by observing that some villages have been clubbed together in consequence of their lands "being so interlaced that it was impossible to survey and map them separately without involving the greatest intricacy." In such cases the Board concur in the propriety of the course which has been followed, it being of great importance that each village should have well-defined boundaries. But when villages are clubbed together solely on account of their small size either to facilitate arrangements for providing them with servants, or for other purposes, the Board think it advisable that each original village should still be separately shown as a muzrah or hamlet, since facilities are thus given for the growth of large estates or properties.

34. The Board recommend, that, as suggested by Mr. Newill, the Collector be instructed to take measures in communication with the

Settlement Department for the amalgamation of these villages or for this re-adjustment of their boundaries, on the principle adopted in this instance by the Survey Department, and now generally followed by the demarcation parties with such modification and as the circumstances of each case may require.

35. The question regarding the boundary between the Trichinopoly and South Arcot Districts, which is referred to in paragraph 39 of Mr. Newill's letter, was finally determined by the orders of Government passed in Extract Minutes Consultation, 14th May 1858, No. 629, R. D., and the talook maps are stated to have been drawn up accordingly.

It only remains for the Board to notice the proposal made by Mr. Newill in paragraph 126 of his report that the expenditure of about Rupees 2,000 from the unexpended salaries of the southern party Settlement Department may be allowed for completing the settlement accounts by inserting the money rates, and the amount of assessment, and should Government determine on proceeding with the introduction of the new settlement in these talooks at the present time, the Board recommend that this expenditure be sanctioned.

36. It was manifestly impracticable to insert the rates before they had received the approval of Government, and the work is fairly a portion of that devolving on the Settlement Department. The additional cost will probably be but small, but it was inevitable that it should occur in the lands first settled.

37. The Board consider that the settlement accounts should eventually be lodged in their office for safe custody, when no longer required in the Districts.

(A true Extract.)

(Signed) W. HUDLESTON,

Acting Secretary.

PROCEEDINGS OF THE MADRAS GOVERNMENT, REVENUE DEPARTMENT.

Read the following papers :—

Proceedings of the Board of Revenue.

Reviewing the arrangements proposed by the Director of Revenue Settlement for introducing a revised assessment into the Manargoody and Chellumbrum talooks of South Arcot, surveyed by Captain Priestley.	}	(Here enter 3rd November 1859, No. ,
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Memorandum by A. Hall, Esq.		Here enter 5th November 1859.)
Do. by Teroovengada Chari, Deputy Collector.	} (Do. do. do.)
Do. by Ramayengar, Deputy Collector.	} (	Do. do. do.)
Remarks by Mr. McDonnell.	| (	Do. 13th February 1860.)
Minute by the Honorable Mr. Maltby.	} (	Do. 28th May 1860.)
Do. by the Honorable Mr. Morehead.	} (	Do. 22nd July 1860.)
Memorandum by Mr. H. Newill.	| (	Do. 31st August 1860.)
Minute by the Honorable Mr. Maltby.	} (	Do. 1st September 1860.)

ORDER THEREON, 19th October 1860, No. 1,906.

1. The papers above recorded relate to Mr. Newill's proposals for the re-settlement of the Land Revenue of the Manargoody and Chelumburum talooks in South Arcot : being the first settlement formed by the Settlement Department. It appears to have been made with a great deal of care and judgment, and after much local inquiry and personal communication with the Ryots. Its fairness, or the soundness of the principles, or of the information on which it is based, is not questioned by any of the gentlemen whose opinions have been obtained upon it.

2. The objections raised against it are two : 1st, that it sacrifices a considerable amount of revenue without due cause, as the existing revenue is collected punctually and without difficulty ; 2nd, that discontent will be created in those villages where the demand is to be raised.

3. To the latter objection, the Governor in Council considers it to be a sufficient reply, that no one denies that the rates proposed to be adopted in the villages referred to are fair and moderate. The rates now obtaining there were suited to a very inferior condition of the irrigation ; it would have been proper to raise them when the improvement took place by means of the lower anicut ; but it has all along been understood that the revision of the rates was only postponed.

4. With respect to the loss of revenue, there appears reason to suppose that it will not be nearly so great as appears from the accounts taken for comparison by Mr. Newill, viz., those of the Fusly year 1266. In Fusly 1269 (1859-60), the difference had been already reduced by extended cultivation from 93,000 Rupees to 66,000. There will also be

various set-offs against the apparent loss ; in particular, the cultivation may be expected to be more steady ; and, under the more moderate rates, much less indulgence will be necessary in the way of annual remissions. This has always been looked to as the state of things under the Survey Settlement ; and it will be the duty of the Board of Revenue to see that it is realized in these talooks.

5. Being thus satisfied that, in the whole, the introduction of the settlement is expedient, the Government direct that it be put in operation without delay. They hope it may be adopted in the annual settlement for the current Fusly year. The Board will arrange with Mr. Newill as to the measures proper for giving effect to this order ; and they will report to Government if any special aid is necessary.

6. The introduction of the new settlement will be a delicate operation needing care and tact as well as acquaintance with the details. The Government consider it desirable that Mr. Newill should commence the operation himself, making a judicious selection of subordinate Officers to aid him. Mr. Newill should not allow anything to divert his attention from this work, as nothing can be of greater importance than the first attempt to introduce the revised Survey assessment, and reconcile the people to it. If the details are successfully arranged and carried out here, future satisfactory progress may be anticipated with confidence.

7. A few points of detail require orders. The Government concur in the views as to second crop expressed by the Board in paragraph 24. All second crop will accordingly be charged with an assessment equal to half that levied on the first crop on the same land.

8. The charge for irrigation supplied occasionally to dry land, will be Rupees 1-8-0 an acre, as proposed by Mr. Newill in paragraph 100 of his report, and approved by the Board in paragraph 25.

9. The Government fully agree in the views expressed by the Board in paragraph 27, in favor of discontinuing petty fees to temples, &c., as a part of the revenue arrangements. They also approve the plan of dealing with the Kovil Pannai, proposed in the latter part of the same paragraph. The Board will be requested to take the necessary steps to give effect to that plan.

10. In paragraph 29, the Board ask for instructions as to the mode of imposing and levying the road rate in these talooks ; the plan which they propose is to raise every rate of assessment by two per cent., or one-fiftieth part ; but, on those fields on which the new assessment is

higher than the old, they would impose that new assessment without the addition. To form the Road Fund, the Board propose that two per cent. shall be taken from the entire collections in each village.

11. The Government have carefully considered this plan, and they approve it with some modifications. For easy calculation to Native Curnums, the addition to the rates should be four pice in every rupee instead of two per cent. Being so trifling in amount, the addition will be made on all lands without distinction. It will be explained to the Ryots that out of the new assessment, two per cent. will be laid out for their advantage on roads in the talooks.

12. The deduction for the Road Fund will be at the same rate of four pice in the rupee. It will be made annually from the settlement beriz of each village, and the total of such deductions will be the Road Fund "demand," the remainder being the Land Revenue "demand." But the sum actually carried to the fund will be the amount of similar deductions from the actual collections. On every sum received in payment of the settled demand, four pice in every rupee will be deducted and credited to the Road Fund, the remainder only being credited to the Land Revenue. In future settlements, Mr. Newill will form his rates, so as to include two per cent. for the Road Fund, over and above the proper land assessment.

13. The Government sanction the expenditure recommended by the Board in paragraph 35, for completing the settlement accounts.

(True Extract.)

(Signed) J. D. BOURDILLON,

Secretary to Government.

Letter from H. NEWILL, Esq., Director of Revenue Settlement, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 11th May 1861, No. 770.

1. I have the honor to report, for the information of Government, the steps I have taken in pursuance of their Order of 19th October last, for the introduction of the new settlement in the Chellumbrum and Manargoody talooks in South Arcot.

2. In paragraph 6 of the above Order, the Government, considering the introduction of the new settlement to be a delicate operation, directed me to undertake the work myself, and to allow nothing to divert my attention from it.

3. I have accordingly repeatedly visited the locality (though with inconvenience to other important parts of my duty), and with the assistance of Deputy Collector Tiruvencatacharry, whose services I was allowed to avail myself of, the new Settlement has been worked up and explained to the Ryots of the several villages, their objections examined into and disposed of under my immediate and personal direction.

4. With the exception of completing the fair copies of the Registers, the Settlement has been successfully made. It has been accepted generally by the people, and will come into operation with the commencement of the approaching Fusly, without, as far as can be foreseen, any difficulty whatever.

5. No doubt, in some few cases where the new settlement results in an increase of assessment, the Ryots, may at the first Jummabundy, repeat the representations they have brought forward to me, as they are naturally disinclined to have their assessment increased (however reasonable this may be), but as the particulars of such cases have been gone into with the Ryots and are fully known to Tiruvencatacharry the Deputy Collector, he will be able to afford all requisite information regarding their disposal.

I have, &c.,

(Signed) H. NEWILL,

Director of Revenue Settlement.

PROCEEDINGS OF THE MADRAS GOVERNMENT, REVENUE DEPARTMENT.

Read the following letter from the Director of Revenue Settlement.

Reporting the introduction of the new Settlement in the Chellum- brum and Manargoody talooks of the South Arcot District.	}	(Here enter 11th May 1861, No. 770.)
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ORDER THEREON, 27th May 1861, No. 1,095.

1. The Government are glad to learn that the introduction of the new Settlement has been effected in so satisfactory a manner.

2. The final completion of the fair copies of the Registers should be expedited as much as possible consistently with their accurate preparation.

(True Extract.)

(Signed) J. D. SIM,

Secretary to Government.

Extract from letter from R. E. MASTER, Esq., Officiating Director of Revenue Settlement, to W. HUDDLESTON, Esq., Secretary to the Board of Revenue, dated 31st March 1863, No. 385-83.

RESULT OF THE NEW SETTLEMENT IN THE CHELLUMBRUM TALOOK OF SOUTH ARCOT.—2. The new Settlement affects 387 villages out of 485, comprising the present talook of Chellumbrum. These were settled in Fusly 1271, at Rupees 5,08,015, or Rupees 14,568 below the demand of the previous Fusly (1270). The decrease is much smaller than was anticipated, and is likely to disappear altogether in the accounts of the current Fusly (1272).

Extract from the Proceedings of the Board of Revenue on the foregoing letter, dated 23rd July 1863, No. 4,541.

SETTLEMENT DEPARTMENT, SOUTH ARCOT.—3. The revised assessment of the present Chellumbrum talook of South Arcot (comprising the old talooks of Chellumbrum and Manargoody) was in actual operation in the past Fusly 1271 (A. D. 1861-62). The aggregate amount of the Settlement for the year was Rupees 14,563 below the demand of the previous Fusly 1270.

4. It will be remembered that the decrease calculated by Mr. Newill to result in comparison with the settlement of Fusly 1266 (a very favorable year), after deducting the temporary and ordinary remissions was Rupees 93,358, so that by far the larger portion of the estimated loss has already been recovered, and Mr. Master anticipates that it will have altogether disappeared in Fusly 1272.

See paragraph 83
of Report, dated 27th
August 1859.

5. The amount with which Mr. Newill instituted a comparison was Rupees 5,11,394 without deducting the remissions amounting to Rupees 86,341, exclusive of the Road Fund assignment. The settlement for Fusly 1271 was Rupees 5,08,015, including the demand for the Road Fund, as the Board understand.

EXTRACT FROM THE PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following Proceedings of the Board of Revenue:—

Submitting with Board's remarks
the reports from the Director of
Revenue Settlement and Superin-
tendent of Revenue Survey on the
operations of their Departments
for the year 1862.

(Here enter 23rd July 1863,
No. 4,541).

ORDER THEREON, 1st September 1863, No. 1,601.

14. The result of the settlement in the Western Delta of the Godavery and in the Manargoody and Chellumbrum talooks of South Arcot is satisfactory. * * * *

15. In the two South Arcot talooks, the revised settlement of Fusly 1271 was only Rupees 14,563 below the demand of the previous year, and this loss is believed to have been already made good.

16. The Government desire a special report in full detail on these two settlements for transmission to the Home Government. It should be specially noted how far the rates have proved fair and correct, how the ryots at large regard them, and whether they can now be safely declared permanent.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 11th September 1863,
No. 5,725.

Read Proceedings of the Madras Government, dated 1st September 1863, No. 1,601, Revenue Department, reviewing the Board's Proceedings, submitting reports from the Officiating Director of Revenue Settlement and Superintendent, Revenue Survey on the progress of work in their respective Departments in 1862, and calling for a special report in full detail on the settlements of the Western Delta of Godavery and the two talooks of Manargoody and Chellumbrum in South Arcot.

(In Cons., 5th September 1863, No. 5,775.)

1. The reports desired by Government in paragraphs 14 to 16 on the settlement of the Western Godavery Delta, and the talooks of Manargoody and Chellumbrum in South Arcot, will be called for from the Collectors.

2. The plans and Registers returned by Government will be transmitted to Mr. Master.

(A true Extract.)

(Signed) R. A. DALYELL,

Sub-Secretary.

Letter from the Collector of South Arcot, to the Secretary to the Board of Revenue, dated Cuddalore, 14th June 1864, No. 96.

1. Adverting to paragraphs 15 and 16 of the Order of Government, dated 1st September 1863, communicated with the Board's Proceedings of the 11th idem, I have the honor to state that every statistical particular connected with the talooks of Chellumbrum and Manargoody, including irrigation, past revenue administration, agriculture

together with the detail of the old and proposed rates of assessment, and the arrangements for introducing the latter, have all been so fully laid before the Board and Government by Messrs. Newill and Banbury in the reports of those Officers, respectively, dated 27th August 1859, No. 776, and 23rd November 1858, No. 177, that it only remains for me to notice, as desired by Government, the result of the revised settlement introduced by the Settlement Department.

2. The rates proposed by Mr. Newill, and which were approved by the Board* and Government,† were duly introduced into those two talooks in Fusly 1271.

3. I enclose two abstract Statements : the 1st marked A, shewing the Beriz for ten years prior to the introduction of the revised rates, and for the subsequent years ; the second B, shewing the ayacut, &c., particulars. I also forward copy of a report received from the Sub-Collector on the result of the new settlement in those talooks which are under his immediate management.

4. The Board will observe that 29,319 acres, representing Rupees

	Acres.	Assesst. Rs.
‡ Average settlement of ten years, from Fuslies 1261 to 1279, prior to reduction	84,194	4,83,790
Add here, for fair comparison, the extent brought to the settlement account of Fusly 1271 of the 29 villages of the resumed Jaghire of Kolymullay, the assessment of only the entire extent of those villages having been included in the average Beriz consequent on the then prevailing renting system	8,195	...
	92,389	...
Beriz of Fusly 1271 in which the reduction was effected	1,21,708	5,08,015
Increase...	29,319	74,225
§ Extent as brought to the settlement account of Fusly 1270	1,02,937	5,20,605
Add extent for comparison of the 29 villages of the resumed Kolymullay jaghire... ..	8,195	...
	1,11,132	...
Extent as brought to the settlement account of Fusly 1271	1,21,708	5,08,015
		Decrease.
Increase...	10,576	12,590

74,225, was the actual increase in the first year (Fusly 1271) of the introduction of the revised rates in excess of the average settlement Beriz of the the Revenue years prior to the revision, and the particulars of which are given in the margin.‡

5. Another comparison illustrative of the results may be drawn.

6. In the first year of revision, Fusly 1271, there was an increase in the area of cultivation to the extent of 10,576 acres, and a decrease of Rupees 12,590 in the assessment as compared with the year immediately

preceding Fusly 1270, as exhibited in the margin.§

7. The causes for this variation may be explained as follows.

8. Rupees 1,27,767 was the total amount of reduction effected in the old rates in Fusly 1271, from which Rupees 47,873, gained in Fusly 1271 by the extension of cultivation, has to be deducted, as well as Rupees 67,304, being the temporary remission disallowed in Fusly 1271, leaving the difference, as shewn in the preceding paragraph, of Rupees 12,590 as the net loss to Government under the revised settlement. This, however, was still further reduced to the amount of Rupees 9,179, consequent on the increase gained in the subsequent Fusly 1272 by extended cultivation, as in the annexed Statement :—

	Acres.	Assesst.
Extent as brought to the settlement account of Fusly 1271	1,21,708	RS. 5,08,015
Extent as brought to the settlement account of Fusly 1272	1,23,798	5,11,426
Increase ...	2,090	3,411

9. I will now endeavour to point out in what way the loss thus arising is likely to be made good in course of time, and what are the sources available in the talooks for the purpose.

10. Of the entire extent of ayacut, as detailed in the abstract Statement B, there has to be deducted the amount of land since brought under cultivation in the two Fuslies succeeding the introduction of the new system, when there will remain 8,592 acres, assessed at Rupees

	Acres.	RS.
Total Ayacut...	1,32,390	5,11,869
Deduct extent brought under cultivation up to Fusly 1272	1,23,798	4,93,882
Net Waste...	8,592	17,987
Extent of unassessed Poramboke land lying waste ...	25,400	...
Total Waste...	33,992	...

17,987, still waste and unoccupied, besides 25,400 acres of unassessed poramboke, making the total of 33,992 acres. Of this, however, only one-third is estimated to be fit for cultivation, or about 11,330 acres.

Presuming that this extent of waste will gradually be occupied and brought to account, the present deficit of Rupees 9,179, as shewn in paragraph 8, will not only be made good, but a considerable additional revenue will eventually accrue to the State.

11. The revised rates introduced in Fusly 1271 are, in my opinion, and from all the inquiries I have made, both fairly correct and equitable to the people ; and though, of course, there will always be

grumblers, on the whole, I believe with Mr. Whiteside, that the land-owners interested and effected are satisfied with what has been done, and that they view the revision as a very great boon. The exceptional cases where objection has been offered are noticed by the Sub-Collector in paragraph 17 of his report, and again in paragraph 30; but I am not of opinion that it would be judicious to re-open the question, because of a few discontented persons whom nothing would satisfy, and who, I agree with the Sub-Collector, have no real grounds of grievance. In a revision which necessitated an equalization of assessment, it could only be expected that some would object, and would seek to secure to themselves the advantages over their neighbours, of which they had hitherto been in the enjoyment; but such grounds of opposition could not be accepted for one moment, as sufficient to justify the re-opening of so important a question, and which ought now to be considered as permanently settled; while, as already observed, that the revision is regarded as a boon, and is on the whole just and equitable I have not a doubt.

12. I have to apologize for the delay in submitting this report, but pressure of work must plead my excuse.

ENCLOSURE No. 1.

Letter from W. S. WHITESIDE, Esq., Sub-Collector of South Arcot, to C. W. READE, Esq., Collector of South Arcot, dated Virdachellum, 2nd April 1864, No. 142. सत्यमेव जयते

1. In accordance with the wish of Government announced in paragraph 16 of their Proceedings, No. 1,601, dated 1st September 1863, (received by me on the 21st November last), I have now the honor to submit a report in detail on the new settlement of the Chellumbrum and Manargoody talooks.

2. I think it advisable to give a brief account of the past history of these two talooks, so far as I can learn from the records before me, in order to shew clearly the present condition of the ryots as compared with their former state.

3. The talooks of Chellumbrum and Manargoody came into our possession, with the rest of the Carnatic, in 1801; having formed for some time a portion of the Trichinopoly District, they were transferred to the District of South Arcot in Fusly 1215 (1805-6.) Until then the teerwah on wet lands was levied in kind, the rates ranging from 45 to 70 per cent. of the gross produce. The poonjah teerwah (or rent on dryland) was received in money, and a distinction was made between this and

totalak (or garden land), in the latter of which the assessment was higher.

4. Mr. Ravenshaw, who was Collector of the District in 1805, saw the inadvisability of continuing the inconvenient and vexatious system of deputing annually subordinate officers to supervise the reaping and threshing of the crops, and detain the out-turn on the village threshing floors until the Government share had been divided and removed. He therefore, in 1805-6, was authorized to settle the talooks, and in so doing he divided the villages into five classes according to the importance of their sources of irrigation, nature of the soil, &c., and at the same time the lands were separated into four different tarams or classes. In arriving at the money rates, he took for his guidance the average collections of revenue for the previous years during which the talooks had been under the British rule; and the annexed table will shew the different rates of assessment per acre of wet lands assigned to each class of villages under the different tarams.

Taram.	First class village.			Second class village.			Third class village.			Fourth class village.			Fifth class village.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1st	11	4	0	9	14	10	9	4	3	8	9	7	5	4	8
2nd	10	9	5	9	4	3	8	9	7	7	15	1	4	10	1
3rd	9	14	10	8	9	7	7	15	1	7	4	5	3	15	6
4th	9	4	3	7	15	1	7	4	5	6	9	11	3	4	11

As regards the poonjah or dry lands, he fixed the assessment at Rupees 3-12-7 per cawny for oolcoodies (or resident ryots of the village), and Rupees 3-1-0 for mahajanums (Brahmins and other favored classes). An uniform rate of Rupees 10-15-0 per cawny was fixed for garden lands.

5. In the year 1806, or following that when the talooks were transferred to this District, a rough measurement of the lands was carried out, chiefly under native agents, and it is on these pymash or survey accounts of the village statements were periodically prepared until the introduction of the late survey.

6. The villages were let out to one or more ryots on triennial and decennial leases for thirteen years immediately succeeding the transfer of the talooks to this District, and were by the farmers sub-let to the villagers themselves, and in 1820-21, when the lease terminated, the rates of Mr. Ravenshaw were reverted to; and this continued to be the case up to 1855, when the rates prevailing in what were known as

the 10 "Hoolos" talooks (lands upon which assessment is fixed according to the productive powers of the soil) were reduced under the orders of Government, and Mr. Ravenshaw's rates seemed to Mr. Hall, who was then Collector, to press unduly on the ryots of these talooks; and on his recommendation, a remission of twenty per cent. on the assessment was allowed to the first four classes of villages, and ten per cent. to those of the fifth class.

7. It must, however, be remarked that, as will be seen from the Statement annexed to paragraph 4. the assessment of the fifth class villages as fixed by Mr. Ravenshaw was very low when compared with those of the other villages; the reason being that they were Manavari villages, *i.e.*, dependant for their irrigation upon the fall of rains, and consequently their produce was very precarious.

8. In 1836, the lower anicut was built across the Coleroon river which forms the southern boundry of the South Arcot District, where by the position these villages as to their means of irrigation was entirely changed; and at the recommendation of the Collector, Mr. Ashton, one-third of the assessment was ordered to be levied as Kasser or water cess, in addition to the ordinary kist, the productive power of the soil having been so much altered by the improved means of irrigation. By this addition of one-third as Kasser, the amount of tirwah stood as specified in the annexed table:—

Land.	Assessment of 5th Class villages.			Added one-third.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1st Class	5	4	8	1	12	3	7	0	11
2nd do.	4	10	1	1	8	8	6	2	9
3rd do.	3	15	6	1	5	2	5	4	8
4th do.	3	4	11	1	1	8	4	6	7

9. Mr. Hall further recommended* that the rate of assessment† on garden lands should be reduced to Rupees 7, and that the lower rate of Rupees 3-1-0, fixed by Mr. Ravenshaw on dry lands, should be levied for all such lands without distinction as to the classes of persons by whom they were held. These propositions were sanctioned by the Board of Revenue as announced in their Proceedings, dated the 12th October 1854, and were in force until the introduction of the revised rates according to the new settlement in Fusly 1271 (1861-62). It will thus be seen that when the

* 1855.

† Rupees 10-15-0.

10. Before proceeding to notice the new settlement, its rates, &c., it is necessary to allude briefly to the Kolymullay, Strimushnam, and Paliemcottah villages, 103 in number; of which, setting aside the thirty villages which form the Kolymullay jaghire, and which I shall mention hereafter; the villages chiefly consist of dry tracts of land depending for irrigation on a few tanks supplied by the usual rain-falls. The soil is also of inferior quality to that of the neighbouring villages.

11. Forty-four of these villages belong to the Paliemcottah jaghire which was permanently settled by Mr. Hall in 1857, and the new Settlement operations were not therefore extended to these villages. Mr. Hall divided the lands, both dry and wet, into four classes, and assessed according to the subjoined rates :—

IRRIGATED.		DRY.	
Mr. Hall's rates.	Adjusted to	Mr. Hall's rates.	Adjusted to
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
5 5 0	5 8 0	2 5 0	2 8 0
4 10 0	4 8 0	1 10 0	1 8 0
3 15 0	4 0 0	1 5 0	1 4 0
2 10 0	2 8 0	0 14 0	0 12 0

At the time the new settlement was introduced into the Manargoody and Chellumbrum talooks in 1861-62, it would appear that a uniformity of rates of assessment was aimed at throughout the two talooks, and Mr. Hall's rates were accordingly transferred to the corresponding, or most approximate rates, fixed for the newly settled lands in the other parts of the talooks.

12. The Tabular Statement entered in the margin of paragraph 11 will shew, in addition to the rates of assessment fixed by Mr. Hall, the changes therein introduced, in order to bring them under one or other of the revised rates of assessment.

13. The Strimushnam division or Maganum consists of 28 villages, and as respects the irrigation sources and nature of the soil of these villages, mention has already been made in paragraph 10. I would observe here, that the rates of assessment in these villages varied extremely, both with reference to the nature of the soil, the caste of the individual landholders, &c.

14. The Kolymullay jaghire consists of thirty villages, as I have

already remarked ; and from the time these villages were resumed, in February 1829 they were rented by one or more of the villagers themselves ; and the amount of rent payable to Government was distributed among the cultivating Ryots in proportion to their holdings. In years when there was no adequate offer made for them, or whenever it appeared advisable for other reasons, the villages were kept under sircar management, or what is called " Amani" settlement.

15. Attempts were from time to time made to survey the lands and introduce the rates of settlement obtaining in the Chellumbrum and Manargoody talooks, as fixed by Mr. Ravenshaw. But the Ryots were always hostile to such measures ; and nothing was definitely settled until May 1855, when Mr. Hall submitted a proposition that the wet lands of these villages should be classed one rate higher than those fixed for the Paliemcottah villages, and that, as regards the dry lands, no distinction should be made in the rate of assessment between these villages and those of Paliemcottah. The latter of these recommendations was sanctioned by the Board of Revenue in their Proceedings, dated the 16th August 1855, in which they observe : " In the propriety of placing the poonjah land of the Paliemcottah and Kolymullay villages on an equality, the Board concur ; but with respect to the nunjah lands, they consider that a comparison should be made with the adjoining villages under the Veranum tank, as the Paliemcottah villages have not the advantage of the Coleroon irrigation with the fertilizing influence which its richly impregnated water is known to bring."

16. It is thus seen that no money rates had been introduced into the jaghire villages until the introduction of the new settlement rates in Fusly 1271 (1861-62.)

17. The ryots of the Kolymullay jaghire have, as above-stated always been averse to the introduction of money rates of assessment ; but notwithstanding this circumstance, I believe that, so far as I can learn from the records, no objection or complaints have, since the introduction of the survey rates in Fusly 1271, been raised by the people at large on the ground of over-assessment, &c., except in one village named in the margin, and I find on inquiry that in this case the villagers have not real ground of complaint. The lands of the Jaghire villages are in no way inferior to those of the adjoining Ayen villages of Manargoody and Chellumbrum, either as regards means of irrigation or fertility of soil.

Punnapputu.

18. Having thus briefly sketched the former condition of the two

talooks, I now proceed to make a few observations on the new survey and settlement as regards classification of soils, grain valuation of lands, commutation prices, cultivation expenses, and money rates.

19. These points were too fully commented upon by Mr. Newill in his report to the Board of Revenue, dated the 27th August 1859, No. 776, to require any very detailed account from me here. The soil was divided into fifteen descriptions according to their quality, and the lands, both dry and wet, were distributed in one or other of the soil. After repeated inquiries and local examinations, the settlement party arrived at the grain valuation for irrigated lands as shewn below :—

Taram.	Description of the soil.	Harris Cullums per acre.
1	Islands and other alluvial deposits	45
2	Permanently improved lands, gardens, lands near village termed Nuttavayi Oorvari	40
3	Best regar mixed with vandal or sand	35
4	Regar of ordinary quality	30
5	Inferior regar mixed with bad ingredients	28
6	Best Massab rich in vandal	40
7	Good Massab	35
8	Ordinary Massab	30
9	Inferior Massab	28
10	Best red earth	30
11	Ordinary do.	25
12	Worst do.	20
13	Regar and Massab not fit for tarams 5 or 9	18
14	Sandy, stony lands	15
15	Pure sand or gravel	15

20. From this statement it will be seen that the various soils have been found capable of yielding produce ranging from 45 to 15 cullums per acre : and all the fifteen descriptions of soil have merged into nine classes only, with reference to their productive powers.

21. On the subject of the commutation prices Mr. Newill, after making a few observations as to the difficulty of arriving at such rates by placing any dependance on the statements of prices of grain, made and submitted to the higher authorities, from time to time, remarks as follows :—“ The months of February and March were after investigation determined as those in which the Ryots mostly dispose of their grain. The Kar or coarse rice crop is, in the talooks comparatively small, and the price of Samba or white rice has accordingly been

“ taken as the standard. The market prices in Chellumbrum for a series of years past have averaged for the Ryot's selling months a little over six Harris cullums to the Pagoda. There is then to be considered the carriage of the grain to the market, which goes out of the Ryot's profit, for the grain is largely bought up in the talooks by the merchants at the price ruling in the market towns, with this deduction for cartage. The result of careful inquiry on this point is that this costs about two Madras measures for Harris cullum a bandy load, for an average distance of ten miles. This would modify the above average market rate, and convert it in round numbers into $6\frac{1}{2}$ Harris cullums,* as the Ryots' selling price which is the rate proposed for commutation.” “It is equivalent to Rupees 71-12-8 a Madras garce.”

* 24 Measures.

22. Before proceeding further to shew how the money rates were arrived at, I have to remark, in connection with the subject of the commutation price, that, in reviewing the report of the Director of Revenue Settlement, the Board of Revenue observed in their Proceedings of the 3rd November 1859, No. 4,498 :—

Paragraph 8. “ With regard to the commutation price, the Board incline to the opinion that it would be safer to leave it at Mr. Ravenshaw's standard, 6 cullums and 16 measures, than to raise it as proposed to 6 cullums and 12 measures. Besides meeting fully such fluctuations of price as may occur, this arrangement would tend to inspire greater confidence in the new assessment, by basing it upon a standard price with which the people are well acquainted.” I am not aware if this resolution of the Board of Revenue has been carried out; and I regret I am unable to state any thing positively on the subject owing to want of sufficient information obtainable from the records before me.

23. Having determined the gross produce and the commutation price, Mr. Newill proceeded to settle the expenses of cultivation, which varied for various reasons in almost every case.

24. He fixed them at the rates mentioned below, after protracted inquiry, although, as observed by him, “ any calculations of the kind can have no pretension to strict accuracy.” A deduction of 15 to 30 per cent. was also made out of the gross produce for hedges, banks, and other unprofitable parts of the fields, the per-centage of deduction varying in the inverse ratio of the nature of irrigation.

Tarans.						Wet for Paddy.	Dry Average.	
						RS.	RS.	A.
1	...	...	...	...	...	8	5	0
2	...	...	...	...	...	8	5	0
3	...	...	...	...	...	7½	5	0
4	...	...	...	...	...	7	4	13
5	...	...	...	...	...	7	4	6
6	...	...	...	...	...	8	4	11
7	...	...	...	...	...	7	4	5
8	...	...	...	...	...	7	3	13
9	...	...	...	...	...	7	3	11
10	...	...	...	...	...	7	4	3
11	...	...	...	...	...	6	4	0
12	...	...	...	...	...	5	3	8
13	...	...	...	...	...	5	3	8
14	...	...	...	...	...	4	3	4
15	...	...	...	...	...

25. The villages were divided into three grades as regards irrigation; and the rates for the lands of the village classed in the medium or second grade of irrigation after deducting from the gross produce the expenses of cultivation, and the remission of 25 per cent., referred to in paragraph 24, as shewn in the Statement, leaving a profit of about one-third of the net produce for the cultivators. In framing the rates for the lands of the first grade of irrigation, Mr. Newill raised the medium assessment by one grade, and the rates for the lands of the last class were formed by lowering the assessment of the middle class land one rate. The reduction for the hedges, &c., was 15 and 30 per cent. for the lands of the first and third grades of irrigation respectively. The subjoined Tabular Statement shews in detail the rates of assessment for wet lands in the several classes of villages under the three grades:—

Class.						First grade.		Second grade.		Third grade.	
						RS.	A.	RS.	A.	RS.	A.
1...	...	...	...	...	...	8	8	7	8	6	8
2...	...	...	...	...	...	7	8	6	8	5	8
3...	...	...	...	...	...	6	8	5	8	4	8
4...	...	...	...	...	...	5	8	4	8	4	0
5...	...	...	...	...	...	4	8	4	0	3	8
6...	...	...	...	...	...	4	0	3	8	3	0
7...	...	...	...	...	...	3	8	3	0	2	8
8...	...	...	...	...	...	3	0	2	8	2	4
9...	...	...	...	...	...	2	8	2	4	2	0

26. The same process of calculation was made as regards the dry lands, and the rates of assessment fixed thereon are as follow :—

Number of rates.							Dry proposed rate per acre.	
							RS.	A.
1	...	...	...	...	...	...	3	8
2	...	...	...	...	...	...	3	0
3	...	...	...	...	...	...	2	8
4	...	...	...	...	...	...	2	0
5	...	...	...	...	...	...	1	12
6	...	...	...	...	...	...	1	8
7	...	...	...	...	...	...	1	4
8	...	...	...	...	...	...	1	0
9	...	...	...	...	...	...	0	12
10	...	...	...	...	...	...	0	8

27. Before commencing to answer the requisition contained in the Proceedings of the Government under notice, I must give here a brief statement of the financial result of the new settlement up to this date.

28. The deficit in the new assessment, as compared with the revenue for Fusly 1266, was Rupees 1,88,699. From this was set off Rupees 95,341, which was composed of the temporary and ordinary remissions that were sanctioned pending the introduction of the new survey settlement. The net deficit consequent on the introduction of the new rates of assessment was thus estimated at Rupees 93,358.

29. At the introduction of the new survey in Fusly 1271, the actual decrease on account of the reduced rates was Rupees 1,57,627, as compared with the Beriz of the previous Fusly. Against this deficit, was set off a sum of Rupees 76,113, on account of extended cultivation, and another sum of Rupees 67,975 being the amount of temporary remissions discontinued; the net loss therefore was Rupees 13,529. During the last Fusly there was a further increase under extended cultivation of Rupees 3,430-14-8 to be deducted from this loss, which has consequently been reduced to Rupees 10,108-2-5; but I am not sanguine that this decrease will be made up in a short time; and in support of this opinion, I would draw your attention to the observations of the Board of Revenue when considering the resources pointed out by Mr. Newill for making up the deficiency. "Mr. Newill points out resources amounting to Rupees 1,47,175, from which this deficiency may be eventually made good. In process of time this may be so, but as all the land which is readily available for cultivation in the delta, the most valuable part of these talooks, has already been in active demand, the Board cannot anticipate such a result at an early

"period." I have found that this opinion of the Board is a true estimation of the real state of things in the talook. Nearly all the good land has been taken up, and I do not think that much further increase is to be looked for under this head of "increased cultivation" in excess of the sum of Rupees 3,411 which is the extent of increased cultivation for the current Fusly in the newly settled talooks. The net loss to Government is Rupees 9,179, up to this date.

30. With regard to the subject of the Government Proceedings, immediately under notice, I beg to annex a Statement, showing comparatively the average teerwah of the land newly assessed, and of the lands in the adjoining localities :—

	CHELLUMBRUM.						MANARGOODY.						STRIMUSHNUM.						TOTAL.						
	Dry.			Irrigat- ed.			Dry.			Irrigat- ed.			Dry.			Irrigat- ed.			Dry.			Irrigat- ed.			
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Highest	...	3	8	0	7	8	0	3	8	0	2	8	0	5	8	0	3	8	0	3	8	0	8	8	0
Lowest	...	0	8	0	2	4	0	0	8	0	2	8	0	0	12	0	2	4	0	0	8	0	2	4	0
Average	...	1	13	10	5	1	8	1	11	5	5	13	11	1	8	3	3	10	4	1	12	8	5	7	10
Average of the Hooloos rates as revised	1	11	7	5	5	9	...	...	...

From the above Statement you will see that the new assessment is almost the same as the Hooloos rates, which, as modified a few years ago, are now obtaining in the adjoining talooks of the District. The rates are, I consider, quite fair and correct. They are, as I have shown, barely higher than those in use in the other portions of the District, where the means of irrigation are much inferior, while they are (with one or two exceptions where the land-holders were found to be paying less than was fairly due from them) considerably lower than they were before. The Ryots, as a body, are fully sensible of the benefits obtainable under the new settlement, and are satisfied with it. Some few objections have been raised by certain Ryots of villages, in the Kolymullay jaghire, and fifth class villages in the two talooks of which mention was made in paragraph 17.

31. I am about to submit a special report upon these complaints, and so will not enter upon the subject at present. The new rates may be safely, I consider, declared permanent. They are highly remunerative to the Ryots under the extremely enhanced prices of grain which have prevailed for a number of years back, and it will be a very long time (if such a time ever does come) before they fall to such a point as to seriously affect the profits that are now being enjoyed by the land-holder.

(True Copy.)

(Signed) C. W. READE, Collector.

ABSTRACT Statement showing the Beriz of ten years before revision and in sub
Division

Fusly.	DRY.		WET.		GARDEN.		TOTAL.	
	Extent.	Assess- ment.	Extent.	Assess- ment.	Extent	Assess- ment.	Extent.	Assess- ment.
1	2	3	4	5	6	7	8	9
	Acres.	RS.	Acres.	RS.	Acres	RS.	Acres.	RS.
<i>Beriz of ten years from Fusly 1261 to</i>								
1261...	35,052	1,00,632	33,413	2,44,795	377	3,056	68,842	3,48,483
1262...	33,733	97,162	30,823	2,38,044	340	2,793	64,896	3,37,999
1263...	29,770	82,553	29,875	2,19,469	346	2,856	59,991	3,04,878
1264...	32,478	88,571	36,995	2,82,172	378	2,998	69,851	3,73,741
1265...	44,240	1,13,401	41,149	3,07,249	434	3,426	85,823	4,24,076
1266...	49,251	1,24,422	42,270	3,25,002	442	3,661	91,963	4,53,085
1267...	51,672	1,30,105	43,696	3,35,927	473	3,910	95,841	4,69,942
1268...	55,134	1,38,791	43,756	3,35,409	482	3,992	99,372	4,78,192
1269...	58,119	1,45,683	43,807	3,36,892	498	4,123	1,02,424	4,86,698
1270...	58,221	1,45,939	44,217	3,40,081	499	4,132	1,02,937	4,90,152
Total...	4,47,670	11,67,259	3,90,001	29,65,040	4,269	34,947	8,41,940	41,67,246
Average.	44,767	1,16,726	39,000	2,96,504	427	3,494	84,194	4,16,724
<i>Beriz of the years subsequent to the</i>								
1271...	50,179	94,623	71,529	3,95,296	...	...	1,21,708	4,89,919
1272...	52,024	97,594	71,774	3,96,288	...	...	1,23,798	4,93,882

REMARKS.—Increase in the Beriz of Fusly 1271 over and above the average Beriz of
—Net Beriz of Fusly 1270, being the year previous to the one in which
Do. of Fusly 1271, being the year in which the reduction in the assess

Amount made good by the increase in the Beriz of the subsequent Fusly

No. 2.

sequent years in Chellumbrum and late Manargoody talooks in the Southern of Arcot.

Fassal-jasti or 2nd crop assessment.	Additional tax or Kassar.	Tree tax.	Beriz of the rented villages.	Grand total.	Deduct Temporary remission.	Net Beriz.
10	11	12	13	14	15	16
RS.	RS.	RS.	RS.	RS.	RS.	RS.
<i>1270 before revision.</i>						
...	38,255	3,840	27,834	4,18,412	...	4,18,412
...	36,160	3,876	32,557	4,10,592	...	4,10,592
...	36,820	3,613	32,429	3,77,740	...	3,77,740
...	43,594	3,521	30,936	4,51,792	54,559	3,97,233
...	48,922	2,812	30,588	5,06,398	60,920	4,45,478
...	44,648	3,441	30,681	5,31,855	66,447	4,65,408
...	49,650	3,531	27,266	5,50,389	65,743	4,84,646
...	51,437	4,113	32,614	5,65,356	66,152	4,99,204
...	54,654	4,039	32,029	5,77,420	66,849	5,10,571
...	59,481	2,941	35,335	5,87,909	67,304	5,20,605
...	4,63,621	35,727	3,11,269	49,77,868	4,47,974	45,29,889
...	46,362	3,573	32,127	4,97,786	63,996	4,33,790
<i>reduction in the rates.</i>						
5,269	10,060	2,767	...	5,08,015	...	5,08,015
3,298	10,430	3,816	...	5,11,426	...	5,11,426

ten years previous to the reduction of assessment... 74,225
the reduction in the assessment was made. 5,20,605
ment was made... 5,08,015

Decrease... 12,590
1272 ... 3,411

Net Decrease

... 9,179

(Signed) C. W. READE, Collector.

ENCLOSURE No. 3.

STATEMENT showing the *Ayaut, &c.* of *Chellumbrum* and late *Manargoody* talooks according to the new Settlement effected in *South Arcot*.

Total num-ber of vil-lages.	Total extent as per bound-ary mea-surement.	Deduct extent of Porum-boke land unmea-sured.	Net ex-tent mea-sured.	Deduct.						Total de-duction in-clud-ing Porum-boke and Inam land.						
				Extent of Porum-boke land.	INAM LANDS.		Wet.	Total.								
					Dry.	Total.										
									Dry.		Total.					
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
Chellumbrum and late Manar-goody talooks inclusive of Pal-hemcottah, Kalyanulay, and Strimushnam villages.																
				Acres.	11,724	Acres.	1,53,144	Acres.	16,808	Acres.	2,993	4,085	7,078	Acres.	23,886	
											57,106	1,05,137	72,152	3,98,960	1,99,258	
											Acres.	rs.	rs.	Acres.	rs.	
											2,648	5,292	484	2,490	3,132	
											59,754	1,10,419	72,636	4,01,450	1,32,390	
											52,024	97,594	71,774	3,96,288	1,23,798	
											7,730	12,825	862	5,162	8,592	
											25,400	
															33,992	
											Particulars for the above.					
											Extent fit for cultivation ...					11,330
											Extent unfit for culture ...					22,662
											Total ...					33,992

Extent brought under cultivation in Fuslies 1271 and 1272 out of the total extent of Porumboke lands entered in columns 4 and 6		...	...	Grand Total	...
Deduct extent cultivated as brought to the Settlement account of Fusly 1273.					
Net Waste					
Net Porumboke waste after deducting the extent brought under cultivation out of the Porumboke lands entered in columns 4 and 6					

Cuddalore, 14th June 1864.

(Signed) C. W. READE, Collector.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 22nd June 1864,
No. 3,841.

Read the following letter from the Collector of South Arcot.

Reporting on the result of the } (Here enter 14th June 1864,
revised settlement introduced by } No. 96.)
the Settlement Department.

1. Ordered that the above papers be submitted to Government, with reference to the orders quoted by the Collector. The results of the re-assessment of the Chellumbrum and Manargoody talooks of South Arcot may be briefly stated as follows :—

Occupation of land.

Average extent and assessment of occupied

area in ten years, from Fusly 1261 to Fusly	ACRES.	RS.
1270 inclusive	84,194	4,16,724
Do. in Fusly 1270	1,02,937	4,90,152
Do. in Fusly 1271 (new Settlement) ...	1,21,708	4,89,919
Do. in Fusly 1272 (do.) ...	1,23,798	4,93,882

Financial.

Average annual net revenue, including Kasser, Tree tax,
and Village rents in ten years, from Fusly 1261 to RS.

1270 inclusive	4,33,790
Net revenue, including do. in Fusly 1270	5,20,605
Do. in Fusly 1271 (new Settlement)	5,08,015
Do. in Fusly 1272 (do.)	5,11,426

The decrease in the assessment on the occupied area in Fusly 1271

RS. 1,27,677	as compared with the old rates, was Rupees 1,27,767,
67,304	from which, however, had to be deducted Rupees
60,463	67,304, being the amount of temporary remission
	that was allowed in Fusly 1270, on the occupation,

leaving Rupees 60,463 as the net average amount of relinquishment involved in the new proposals.

RS. 5,20,605	2. The difference of revenue in the two years
5,08,015	was, however, only Rupees 12,590, in consequence
12,590	of the extension of cultivation induced by the more
	favorable rates.

RS. 5,20,605	3. This extension has been progressive, and
5,11,426	in Fusly 1272, the revenue was only Rupees 9,179
9,179	less than it was in Fusly 1270 before the
	revision.

4. To make good this remaining deficit there is an unoccupied area of 8,592 acres, assessed at Rupees 17,987 at the reduced rate, and 25,400 acres of unassessed waste; altogether Mr. Reade estimates that there are 11,330 acres of culturable waste available for cultivation, from the occupation of which it may reasonably be anticipated that the loss of revenue will before long be made good, even if the revenue does not exceed its former amount.

5. The Board consider the report to be satisfactory.

(True copies and extracts.)

(Signed) W. HUDLESTON,
Secretary.

PROCEEDINGS OF THE MADRAS GOVERNMENT, REVENUE DEPARTMENT.

Read the following Proceedings of the Board of Revenue.

Submitting, with remarks, letter
from the Collector of South Arcot,
reporting on the result of the re-
vised settlement introduced by
the Settlement Department. } (Here enter 22nd June 1864, No.
3,841.)

ORDER THEREON, 25th July 1864, No. 1,314.

1. In these Proceedings, the Board of Revenue report the result of the recent re-assessment of the Chellumbrum and
Land Revenue. Manargoody talooks in South Arcot. The reduction of assessment by the revision was Rupees 60,463, exclusive of the temporary remission allowed in Fusly 1270, according to the practice introduced from Fusly 1264; the gain by additional occupation in Fusly 1271, the first year of the new settlement, was Rupees 47,873, and the net loss was thus reduced to Rupees 12,590. This loss was, however, further reduced to Rupees 9,179 in Fusly 1272 by an increase of acres 2,090 (assessed at Rupees 3,411) in the cultivation.

2. Mr. Reade states that culturable waste to the extent of 11,330 acres is still available. The increase in cultivation has been progressive from Fusly 1264, in which year the temporary remission was introduced, and this furnishes good reason to expect that the remaining waste will before long be taken up, and the small loss from the new settlement made good. The Government concur with the Board in considering the result of the settlement to be satisfactory.

(True Extract.)

(Signed) J. D. SIM,
Secretary to Government.

Despatch from the Right Honorable Sir C. Wood, Bart., Secretary of State for India, (Revenue), to His Excellency the Honorable the Governor in Council, Fort Saint George, dated India Office, London, 23rd November 1864, No. 60.

SIR,

1. I have had under my consideration in Council the Despatch from your Excellency in Council, dated the 25th July last, (No. 5, Land Revenue), in which you report the results of the re-settlement of the Chellumbrum and Manargoody talooks of South Arcot.

2. I concur with your Government and with the Board of Revenue in considering these results to be satisfactory.

PROCEEDINGS OF THE MADRAS GOVERNMENT, REVENUE DEPARTMENT.

Read the following Despatch from the Right Honorable the Secretary of State for India.

Considering the results of the re-settlement of the Chellumbrum and Manargoody talooks of South Arcot } (Here enter 23rd November 1864, No. 60.)
satisfactory.

ORDER THEREON, 17th January 1865, No. 70.

Communicated to the Board of Revenue, with reference to the
Land Revenue. Proceedings of Government, 25th July 1864,
No. 1,314.

(True Extract.)

(Signed) C. G. MASTER,

Under Secretary to Government.



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How allotted	16
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WATER RATE :

Question of a separate universal, discussed	92, 259
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